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HIGHWAY AIDS IN WISCONSIN

AND

TOWN ANALYSIS

FOR

SELECTED COUNTIES

HIGHWAY AIDS IN WISCONSIN

AND

TOWN ANALYSIS

FOR

SELECTED COUNTIES

By

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Madison, Wisconsin

1940

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SYNOPSIS

Trends in State highway finance data have for the most part gone up. While total State aids represent over one-half of all taxes collected by the State government, highway aids paid by the State have steadily increased until they now account for 50 percent of all State aids. Total highway cash receipts and disbursements have been steadily increasing, but a tapering-off process has set in which may indicate an upper limit is being reached. Motor vehicle user revenues have likewise experienced a sharp increase but have not as yet surpassed highway cash disbursements. However, motor vehicle user revenues have as yet given no sign of approaching a limit. The unexpended balance of State highway funds has been increasing in recent years.

Eight counties were selected as representative of the State, and highway finance data for all towns in these counties were prepared for analysis. In the recent years of this study (1933 - 1936), of all highway aids received by towns of each of the selected counties, over 90% came from the State, and less than 10% from the county governments. Average town highway revenues were about 15% of all town revenues, 1927 - 1936. Average highway disbursements were about 20% of all town disbursements, 1927 - 1936. Specific town highway revenues averaged between two-thirds and four-fifths of town highway disbursements, for the period under study. For towns of some economically poorer counties, highway revenues have at times been in excess of highway disbursements. Since 1932, town highway aids and town highway property tax levies have done an about face in relative importance to town highway disbursements, changing from one-fifth and one-half previous to 1932 to one-half and one-fifth after 1932 respectively.

While highway aid payments to local units have become more centralized in the State government, control over the expenditure of these aids remains to a large extent in local hands.

For town units of government in Wisconsin, there is some evidence, although it may not be sufficient to be conclusive, to indicate that the effect of highway aid payments on financial practices of local town governments is to reduce highway revenues coming from other sources and not to affect highway disbursements; further, that town highway disbursements are governed largely by the general economic condition of the unit as indicated by total receipts and total disbursements in any given year, for analysis shows that the percentage relationship of highway disbursements to total receipts and total disbursements remains fairly stable.

In Wisconsin at present there are neither records available to the highway commission that will enable it to trace highway aids to their final disbursement nor records available that will show the immediate source of the funds disbursed for highway purposes. This confusion is due in large part to the fact that highway aids are paid directly into the general fund of the local unit and may be spent for general government operations.

If the Highway Commission is to develop a new method of highway aid distribution, and properly defend it, it must be given authority to insist upon reports from the lesser units that will enable the Commission to trace the effect of the present method of paying highway aids, both upon the highway plant itself as well as upon the total financial operations of the receiving unit. For it is reasonable to believe that the legislature, before adopting any contemplated change in the aid paying method will insist upon data that will enable it to compare the effects of the proposed method, with the one now in operation.

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SECTION I

FOREWORD

SECTION I

FOREWORD

PURPOSE OF STUDY

Wisconsin's methods of highway finance, like those of most States, have undergone considerable change during the past two decades. The burden of underwriting highway costs has, to a large degree, shifted from general property to the motor vehicle. With the exception of minor fees, in Wisconsin the collection and distribution of motor vehicle user revenues is the responsibility of the State. These funds are later distributed to the lesser units of government in accordance with statutory provisions. Many theories as to how best to distribute these revenues have been advanced,

This paper both seeks to discover and discuss the effect upon local financial structures of the so-called highway aids paid by the State to the various political subdivisions within the State. It, too, is concerned with the methods, both past and present, employed in determining the amount of aid to be paid each unit, to discuss the resulting inequalities, if any, and to evolve--if an analysis of the source material will permit--some principles to apply to future highway aid distribution that may, perhaps, more readily provide for the building and maintaining of both adequate and unified highway systems.

DEFINITIONS

Subventions or Aids

Subventions or aids are funds paid by a central governmental agency to lesser units, and bear no required relationship to the amounts derived from the residents of the receiving unit.

Shared Taxes

A shared tax is a payment to a municipal unit of government and is based on a predetermined percentage; the amount received by the local unit represents this percentage of the amounts paid by the residents of such units. Thus, the characteristic which distinguishes the subventions from the shared tax is that the subvention to any given governmental unit bears no required relationship to the amounts derived from the residents of that unit, while the shared tax represents the unit's share of a tax which has been paid by the residents of the unit concerned. In Wisconsin, no shared taxes are specifically earmarked for highway purposes. In some States, due to the method of collecting motor vehicle revenues, the payments to, or the amount of such revenue retained by, the local units are classified as shared taxes. In Wisconsin these payments are considered State highway aids and are so treated in this study.

Highway Privilege Tax

The State legislature of Wisconsin in 1931 enacted a law prohibiting the local governmental units from levying a personal property tax against motor vehicles. In lieu of the income such units have derived from this source, the State reimburses them from revenues it receives from motor vehicle imposts. This payment to local units is the so-called "Highway Privilege Tax" and, inasmuch as the Highway Commission feels that many of the local units are using these funds for highway purposes, and further, due to the fact that many of the units consider these funds as available exclusively for highway purposes, they are considered in this study as State aids for highways and appear in local transactions beginning in 1932.

Town Highway Revenues

Town Highway Revenues comprise, in this study, total State and county highway aids received plus general property tax levies for highway purposes as indicated in town budgets.

SECTION II

AIDS IN WISCONSIN

SECTION II

AIDS IN WISCONSIN

There are, in general, three forms of financial assistance that a central governmental agency may render a local unit. Among these is the shared tax. Here the contribution by the central agency is confined to economy in collection costs, occasioned by placing the responsibility for such collections in the hands of a central agency. This method, too, has a tendency to decrease the possibilities of evasion and thus increase the net returns. In Wisconsin both the income and the ad valorem utility tax fall into this category. The basis for distributing the net revenue accruing from these sources is a predetermined percentage. Thus, the dollar income to the local units varies with, and depends upon, net dollar collections.

An additional form of financial assistance that may be rendered by a central agency to a lesser unit is that occurring when the central agency takes over a function heretofore performed by the local unit. This is not a common practice in Wisconsin but in some States, for example, the entire responsibility for building and maintaining a system of secondary highways has been assumed by the central State government. The assumption is that from the financial point of view a better planned and more efficiently operated State-wide highway system will result.

The third and perhaps most important type of central agency financial assistance is the "State aid." These are usually outright grants to local units--some definite in amount and others based upon arbitrary percentages (of a fixed fund) developed and enacted into law by the legislature. This

is the type of assistance with which this study deals, and its interest centers on State highway aids in this class.

Aids in Wisconsin may be classed into four general groups: highway aids, educational aids, charitable aids, and other aids. The "other aids" include a few miscellaneous aids small in both amount and relative importance.

Behind aid payments there are several recognized aims and desires, four of which, most common in Wisconsin, are outlined below.

Equalization of Opportunity: Historically, probably the first aim of aid payments was to equalize opportunity. This was, and still is, the primary reasoning behind the educational aids and follows from one of the basic tenets for the preservation of democracy; namely, mass education.

Stimulus to Local Incentive: The aids here serve as a subsidy to economically poor districts and assist them to maintain governmental operations and thereby keep authority and responsibility in local hands.

Reduction of Local Tax Levies: A further aim has been to reduce local taxes and in some cases to shift the burden from one class of tax payers to another.

Economy of Operation: A most important purpose of aid payments has been an attempt to promote economy of operation with efficiency of administration. Whether or not this purpose has been achieved is, in many instances, subject to serious doubt.

The various types of aids may serve one or several of these purposes, and it is readily conceivable that two aids may serve contradictory purposes that tend to nullify or partially offset each other. The general trend has been to shift some of the demands on the local unit with limited taxing power, to

the central unit with relatively fewer demands upon it and a relatively greater taxing power.

Highway aids have a particular set of purposes. Of the many that may have been foremost in the minds of the members of the legislature when aid statutes were passed are the following:

(1) A desire to stimulate highway development.

(2) Because of the increase in motor vehicle registration, to build up the highways of the State to some preconceived standard and still allow the control to be vested with the local units. In other words, to subsidize the construction of a desired highway system.

(3) To partially provide for the maintenance of the various highway systems.

(4) To meet the demands of political pressure groups such as those arising when the motor fuel tax law was adopted. With the passage of this act came the demand from the local units for increased State aids. The position taken was that inasmuch as they were making their relative contribution to the fuel tax, they were, therefore, entitled to increased State assistance to both construct and maintain their local roads. This position was in some respects in contradiction to the attitude previously assumed by the legislature which had felt that inasmuch as local roads were in reality land service roads they should be financed with local funds. However, the legislature decided the position taken to be logical, and the aids requested were provided.

The true purposes of highway aids, in practice, undoubtedly embrace one or more of the above, plus others.

In the State of Wisconsin there are seven types of State highway aids. The type, method, and basis of apportionment of each follow:

(1) County Trunk: The counties are paid \$3,500,000 for construction, repair, and maintenance of their county trunk systems, allotted as follows: 40 percent in the ratio that the number of motor vehicles registered in the county bears to the total State registration; 60 percent in proportion that the mileage of highways in the county (exclusive of streets in cities and villages) bears to the total highway mileage in the State. In addition each county receives \$65 for each mile of county trunk highway present within the county.

(2) Bond Redemption: There is paid annually to the counties as an aid, an amount sufficient to redeem the principal amount of highway bonds maturing which have been previously issued by the counties for State trunk construction.

(3) Town Roads and Village Streets: Towns and villages receive \$65 for each mile of local roads and streets within their respective boundaries.

(4) City Streets: Cities are allotted from \$130 to \$520 per mile, graduated according to population, for the improvement of city streets.

(5) State Trunk Highway Connections: For maintenance of the streets within the limits which have been selected by the Highway Commission as connections between State trunk highways, the cities are allotted \$500 for each mile of primary Federal aid highways, \$400 for each mile of secondary Federal aid highways, and \$300 for each mile of other State trunk highways.

(6) Maintenance of Swing and Lift Bridges: The cities with populations of, or in excess of, 15,000 receive aids for the maintenance and operation of free swing or lift bridges, if any, located on connecting streets in such cities.

(7) Highway Privilege Tax: Each town, city, and village receives an allotment equal to 20 percent of net registration fees on vehicles customarily kept there. These allotments, as previously explained, are in lieu

of personal property tax on vehicles and can in no case be less than the approximate amount collected from such property tax in 1930. 1/

While the State is thus paying highway aids to its various lesser governmental units, it likewise is receiving Federal aids for highway purposes. These are listed below and referred to here for completeness, but are not a part of the analysis included in this paper.

- (1) Regular Federal Aids: To be matched by State funds.
- (2) Emergency Federal Aids: Some matching by State funds required.
- (3) Federal Grants: No matching by State funds required.

In addition to State highway aids, there are several highway aids paid by the counties. These are:

(1) Aids paid by the various county boards which, acting through their highway committees, have power, under the statutes, to construct or improve or to aid in constructing or improving any road or bridge in the county with county funds. Obviously, the amount of aid paid under this provision is in direct proportion to the work undertaken.

(2) Mandatory aids for so-called prospective State highways: 2/ When the town petitions the county for aid, it is mandatory that the counties pay such aids to improve such highways not to exceed, however, \$2,000 in any one year.

1/ State highway aids distributed to political subdivisions (fiscal year ending June 30, 1939) are as follows:

1. County Trunk System	\$ 4,437,567
2. County Bond Redemption	3,889,035
3. Local Roads, and City and Village Streets	4,119,533
4. Maintenance of Connecting Streets	151,232
5. Swing and Lift Bridges	127,400
6. Highway Privilege Tax	3,704,408
Total	\$16,429,175

(Records of Wisconsin Tax Commission by State-wide Highway Planning Survey, June, 1940.)

2/ Prospective State highways are all county trunk highways and certain town roads which have been approved by the State Highway Commission as possible additions to the State trunk system.

(3) Bridge aid: When towns construct or repair bridges on highways maintained by them, they are entitled to county aid--the amount of the aid varying with, and depending upon, the assessed valuation of the town involved.

The funds from which the State and county aids are paid are derived from the following sources: State aids - from motor vehicle user revenues consisting of the motor fuel tax and motor vehicle registration fees; County aids - from general tax sources.

Whereas the statutes outline in general the purpose for which the various State highway aids are to be used by the local unit, it is, nevertheless, true that the State Highway Commission has little, if any, direct control over the expenditure of these funds. There may be some exceptions to this general situation, particularly in regard to those aids being granted to cities for maintenance of so-called connecting streets. These streets must be maintained in accordance with standards prescribed by the Highway Commission, and if they are not so maintained, the Highway Commission is empowered to withhold aid payment until a satisfactory state of improvement has been reached.

The counties generally, because of their ability to contact more readily the local units, and in some instances by prosecuting the work themselves, have more control over local expenditures of county highway aid funds.

The apparent intent of the legislature in enacting highway aid legislation seems to have been to decentralize both the responsibility and the authority for highway development; to place into the hands of the lesser units of government sufficient State aid monies so that, when augmented by local funds, a reasonable amount of revenue would be available to meet local highway needs; then, too, by setting out definite provisions requiring cooperative action and approval between governmental units regarding certain classes of highways, to create adequate and unified highway systems.

SECTION III

TRENDS IN STATE AIDS

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TRENDS IN STATE AIDS

State aids in all classes have grown rapidly in the past decade. Educational aids have been steadily increasing since 1900, as shown on Chart 1. Charitable aids have had their period of greatest growth during the past ten years. Highway aids came in as a new class in 1912 and have been growing rapidly ever since. A few miscellaneous aids have made their appearance in recent years, among which the most important is the highway privilege tax, included on Charts 1 and 2 in "other aids." This treatment has been purposely used, for there is not entire agreement that the highway privilege tax is properly classed as a highway aid. These latter payments range between \$3,500,000 and \$4,000,000 annually and account for over 90 percent of the "other aids" classification. In this analysis these payments are treated as highway aids. In dollar value, total State aids in 1939 ran to \$33,925,401, as contrasted with \$1,211,296 in 1900. (See Table 1, page 47.)

As shown in Chart 1, the increase in aids was rather small from 1900 to 1912, but became more noticeable in the succeeding period 1912 to 1928. Beginning in 1929, aids advanced sharply, although experiencing a decline in the depression years of 1933, 1934, and 1935, following which the up trend was continued.

When each of the four classes of aids was represented as a percentage of total aids, the relative importance of the various classes of State aids was clearly indicated. Chart 2 is a graphic representation of these data.

In 1900 only two types of aids were paid: Educational, which accounted for 76.4 percent of the total; and charitable, comprising the remaining 23.6

January, 1957.

There has been a considerable increase since 1953, as shown in Table 1.

Table 1.

Many birds come in as a new class in 1954 and have been treated

as such. A few other specimens have been added to the collection.

Among which the most important is the highly distinctive

Chloris I and I in "Chloris I". This treatment has been

is not entirely correct, but the birds are highly distinctive

in the present collection. There is a very small number of

4,000,000 annually and recent low level of 20 percent of the

classification. In this species there is a small number

in dollar value, total value in 1954 was \$2,000,000.

estimated with \$1,211,000 in 1955. (See Table 1, page 47.)

There is a very small number of birds in the collection

in the collection, but the number is small.

There is a very small number of birds in the collection

in the collection, but the number is small.

There is a very small number of birds in the collection

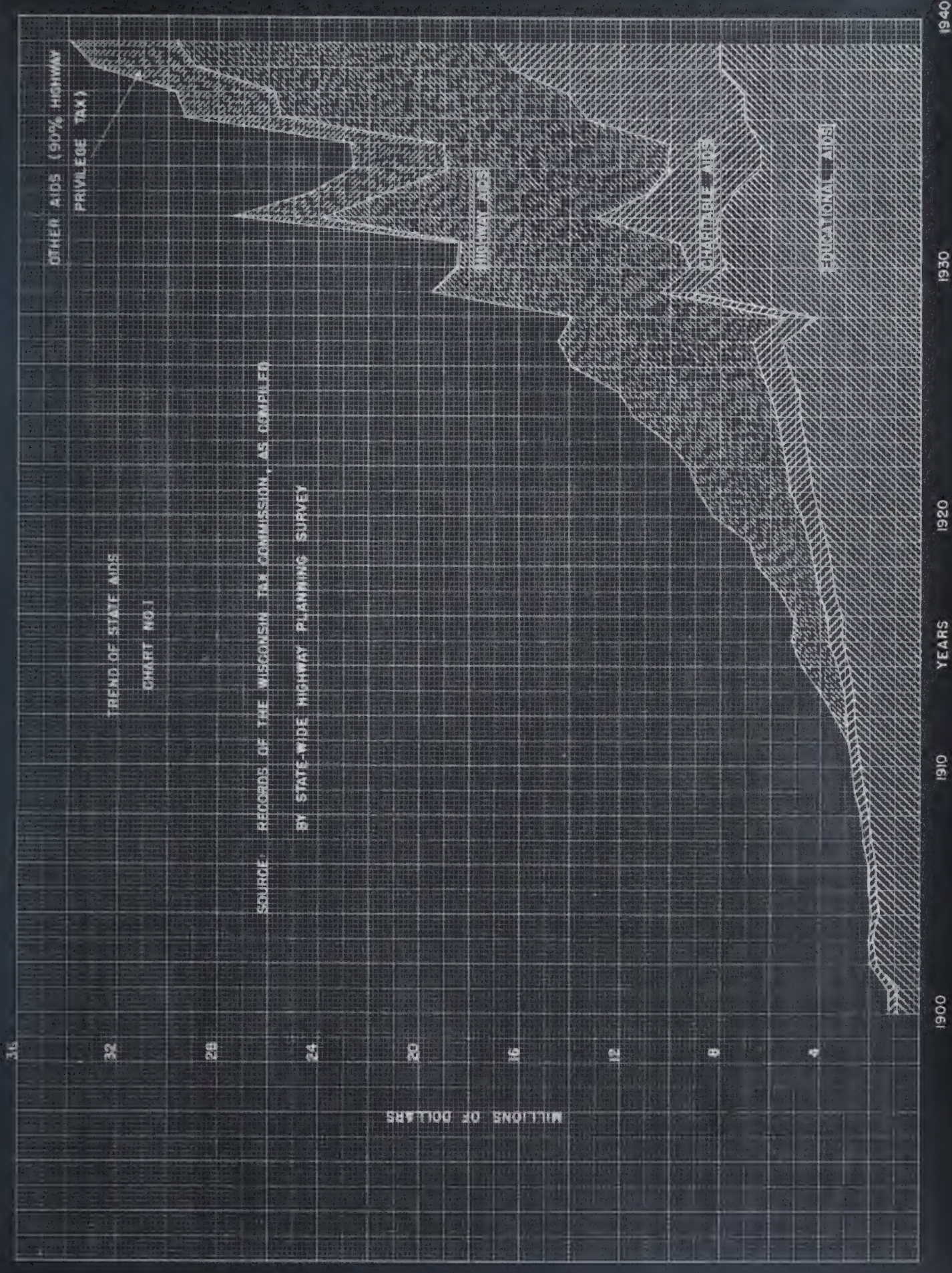
in the collection, but the number is small.

There is a very small number of birds in the collection

in the collection, but the number is small.

There is a very small number of birds in the collection

in the collection, but the number is small.



TREND OF STATE AIDS

CHART NO. 1

SOURCE: RECORDS OF THE WISCONSIN TAX COMMISSION, AS COMPILED

BY STATE-WIDE HIGHWAY PLANNING SURVEY

MILLIONS OF DOLLARS

1900 1910 1920 1930 1940

OTHER AIDS (90% HIGHWAY
PRIVILEGE TAX)

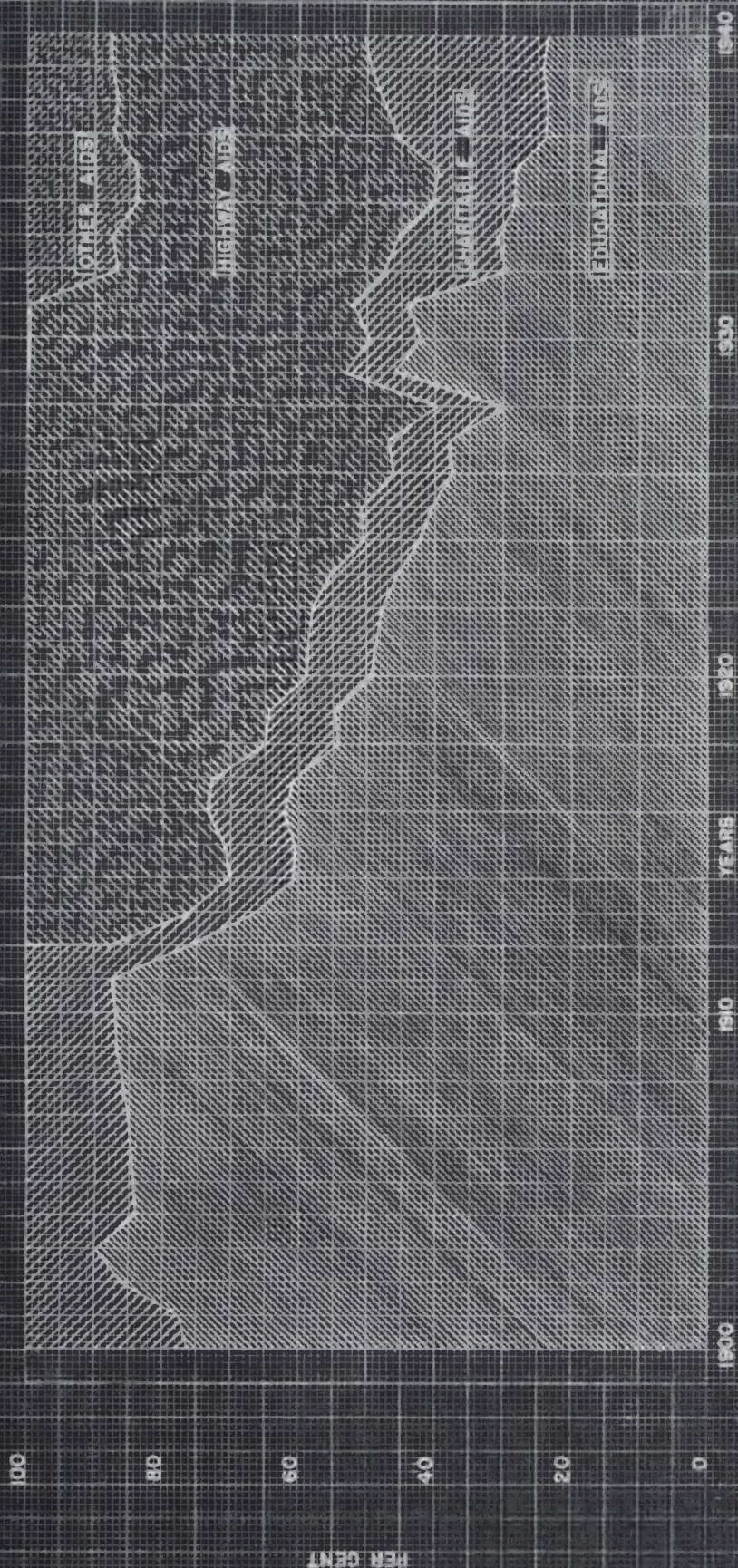
HIGHWAY AIDS

CHARITABLE AIDS

EDUCATIONAL AIDS

RELATIVE IMPORTANCE OF THE FOUR CLASSES OF STATE AIDS

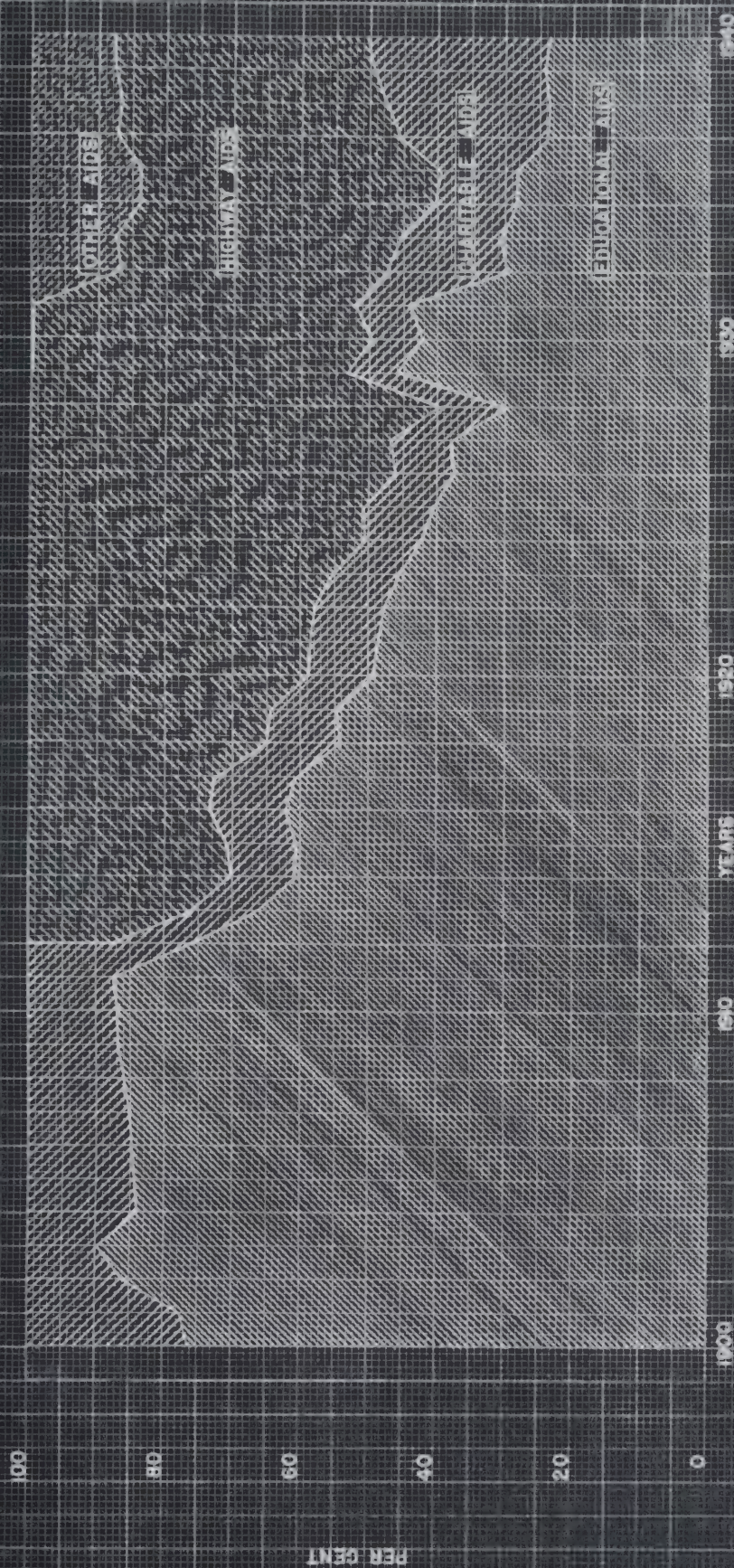
CHART NO. 2



SOURCE: RECORDS OF THE WISCONSIN TAX COMMISSION

RELATIVE IMPORTANCE OF THE FOUR CLASSES OF STATE AIDS

CHART NO. 2



SOURCE: RECORDS OF THE WISCONSIN TAX COMMISSION

percent. In 1912, when highway aids were first introduced, educational aids still received 76.3 percent of the total, charitable 11.2 percent, and highway 12.5 percent.

For a number of years following, charitable aids maintained their relative position, while highway aids predominated more and more until, in 1928, with charitable aids at 9.4 percent, educational aids were down to 30.1 percent while highway aids represented 60.5 percent of the total.

For a number of years, since 1924, highway aids have, as a percentage of all aids, been the most important class of aids paid. Educational aids have been declining in relative importance, and recently charitable aids have greatly increased in this respect. An approximate summary of total aid payments as of 1939 reveals:

A little less than 1/4 of all aids are educational aids.

A little more than 1/4 of all aids are charitable aids.

A little more than 1/3 of all aids are highway aids.

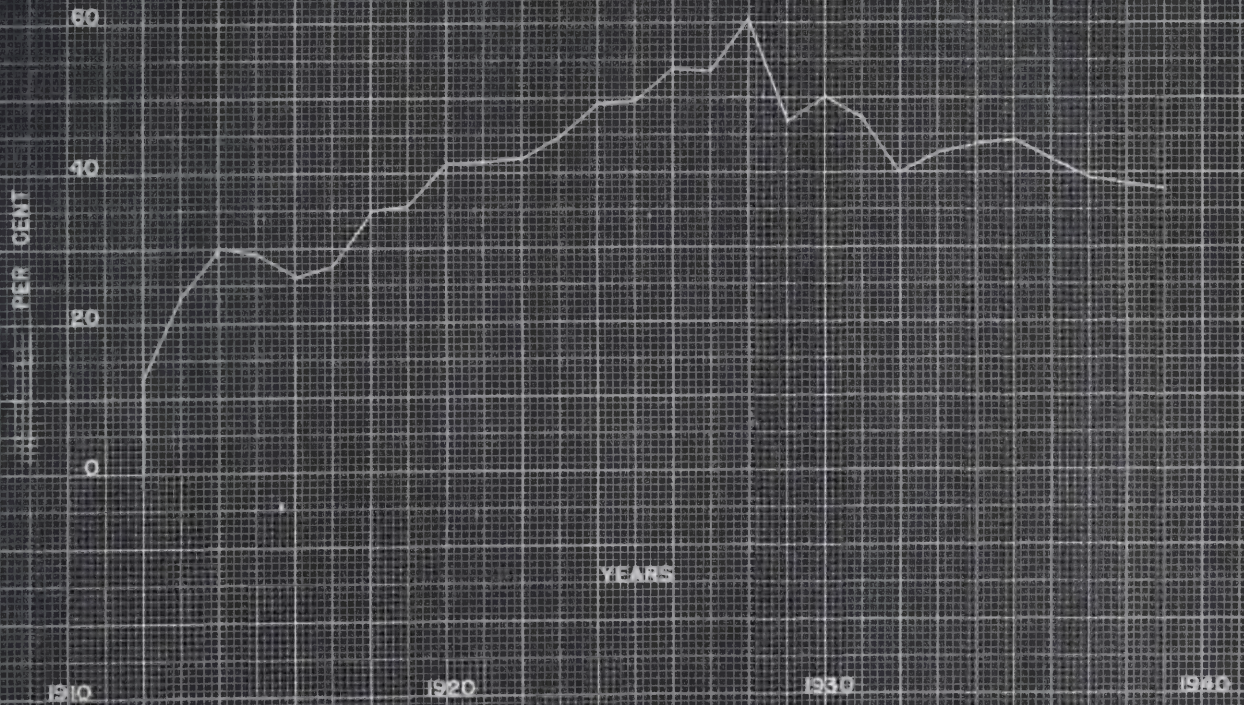
A little less than 1/6 of all aids are "other aids." 1/

During the past few years, highway aids have slightly decreased in relative importance, declining from a high of 60 percent of total in 1928 to approximately 38 percent in 1939. However, if the highway privilege tax (comprising roughly 90 percent of the "other aids" classification), is added to highway aids, the relative importance of highway aids would be increased to 50 percent of total aids paid. Chart 3 illustrates the relative increases and decreases in highway aids from their inception in 1912 to 1939.

1/ Mostly highway privilege tax and hence highway aid.

STATE HIGHWAY AIDS AS A PERCENT OF ALL STATE AIDS

CHART NO. 3



Total State aids have increased steadily with the increase in total State government taxes. There was, however, a decided decrease in aid payments in the years 1933 - 1934, due to an action taken by the Wisconsin Emergency Board which resulted in withholding some of the State highway aids due the local units during these years. These amounts are set forth in Table 5A, page 52. The absolute dollar increases and decreases for these two items, total State aids and total State government taxes, are depicted graphically on Chart 4.

When total State aids were expressed as a percentage of total State government taxes,^{2/} the data revealed that State aids have represented between 30 percent and 60 percent of total State government taxes for the past forty years. Further, for the first 20 years of this period, 1900 - 1920, the trend was slightly down, towards the 30 percent level; in the last 20 years the trend has been gradually up, to the 60 percent level. Should this trend be maintained, the State may become a predominantly aid paying agency with a greater centralization of power that will accrue with the right to reallocate the State income. These facts are illustrated on Chart 5.

Chart 6 illustrates the relationship between cash receipts and cash disbursements of State highway funds, the yearly balances, and the building up of the unexpended balance, the latter shown cumulatively.

At two times, in a period of over 20 years, cash disbursements were greater than cash receipts. These were the years 1919 - 1922 and 1931 - 1933. The difference between these two items for any one year comprises the yearly balance for that year. The sum of all surpluses minus the sum of all deficits

^{2/} For data pertaining to Charts 4 and 5, see Table 3, page 49, and Table 5A, page 52.

TOTAL TAXES COLLECTED BY THE STATE AND TOTAL STATE AIDS DISTRIBUTED

CHART NO. 4

15

20

25

30

35

40

45

50

55

60

65

70

75

80

85

90

MILLIONS OF DOLLARS

TOTAL TAXES FOR STATE
GOVERNMENT

1/

TOTAL STATE
AIDS

1900

1910

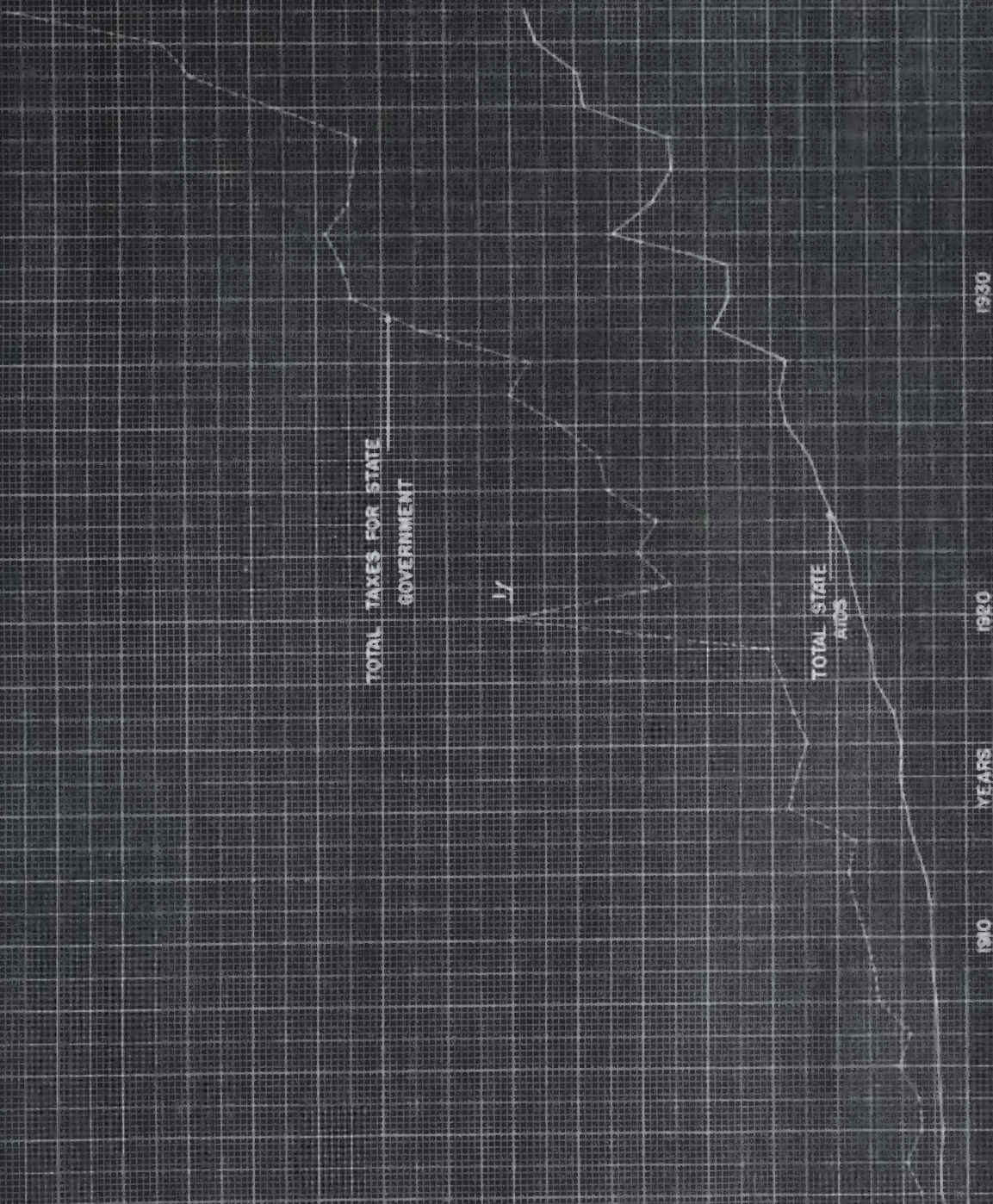
YEARS

1920

1930

1940

SOURCE: WISCONSIN TAX COMMISSION, BULLETINS NUMBERS 76, 80, 85, & 92.



TOTAL STATE AIDS AS A PERCENT OF TOTAL TAXES RAISED FOR STATE GOVERNMENT

CHART NO. 5

60

50

40

30

20

PER CENT

YEARS

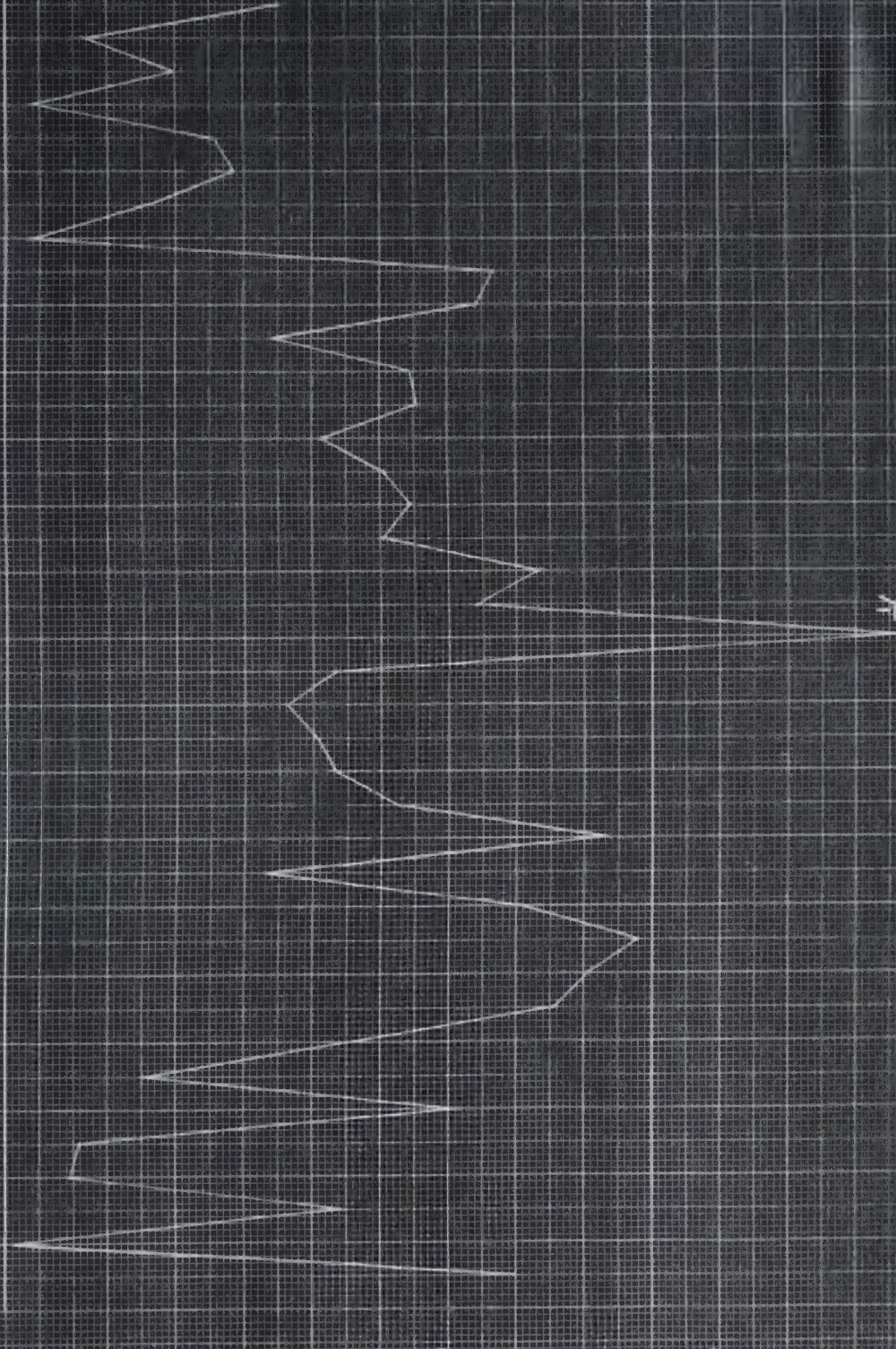
1900

1910

1920

1930

1940



SOURCE: WISCONSIN TAX COMMISSION, BULLETINS 76, 80, 85, AND 92.

✓ SOLDIERS' BONUS PAYMENT

TOTAL STATE HIGHWAY CASH RECEIPTS, DISBURSEMENTS, AND
UNEXPENDED BALANCE JULY, 1917 TO JULY 1, 1939.

CHART NO. 6

SOURCE: WISCONSIN HIGHWAY COMMISSION RECORDS

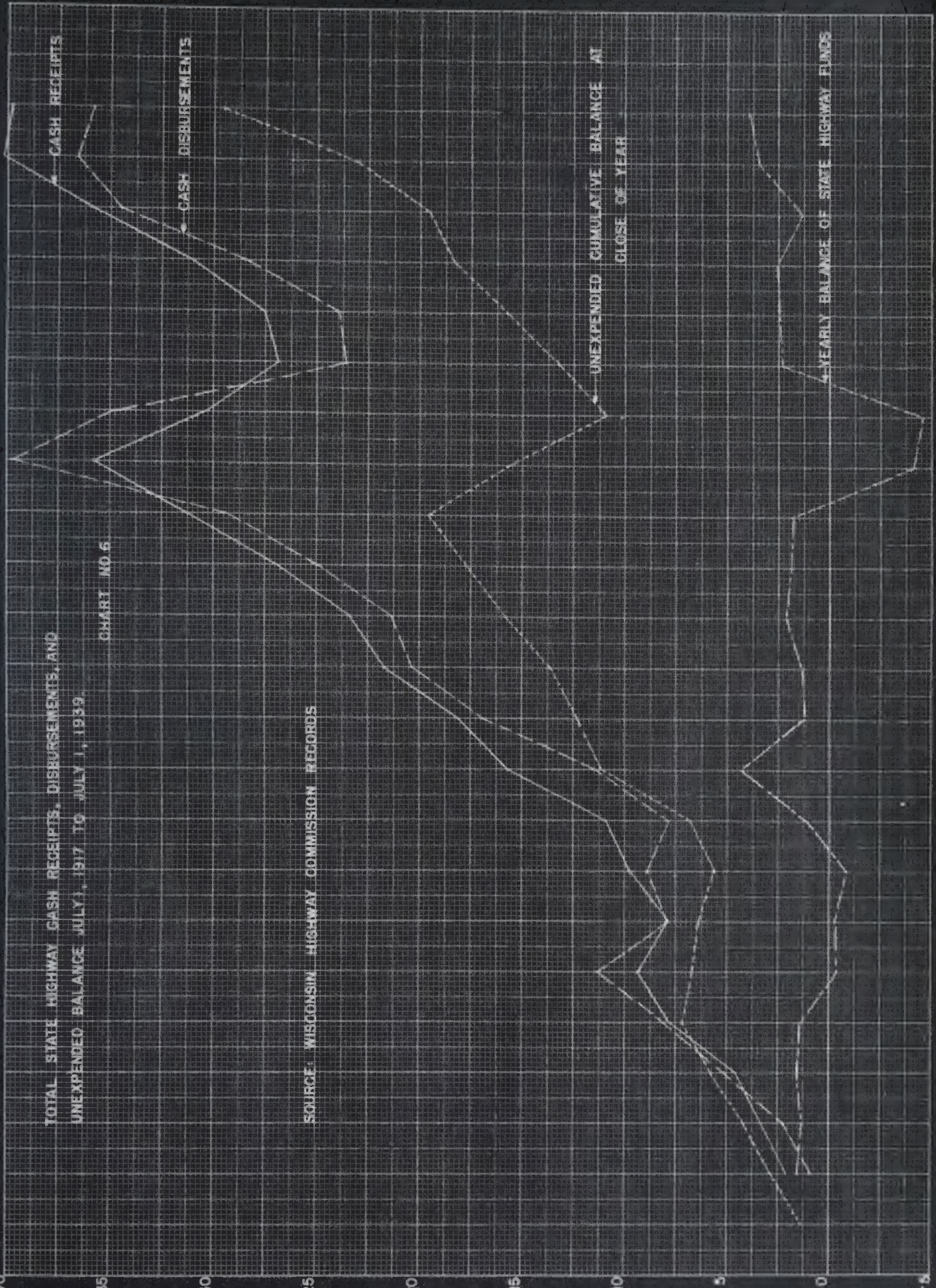
MILLIONS OF DOLLARS

CASH RECEIPTS
CASH DISBURSEMENTS

UNEXPENDED CUMULATIVE BALANCE AT
CLOSE OF YEAR

ANNUAL BALANCE OF STATE HIGHWAY FUNDS

1915 1920 1925 1930 1935 1940



will give the cumulative balance as of any given year. This is the unexpended balance, which totaled \$27,068,930 at the end of the fiscal year 1939. (See Table 4, page 50.) This apparent diversion is the subject of much controversy in Wisconsin. Many editorials have appeared in the State's leading newspapers, some condemning and others approving the practice. During the 1939 legislative session a resolution was adopted calling for an amendment to the State's constitution to prohibit diversion. If this resolution is again adopted by the forthcoming legislature, it will be submitted to the voters for their action. It is, therefore, to be hoped that within a reasonably short time the Wisconsin voters will have an opportunity to register their approval or disapproval of highway fund diversion.

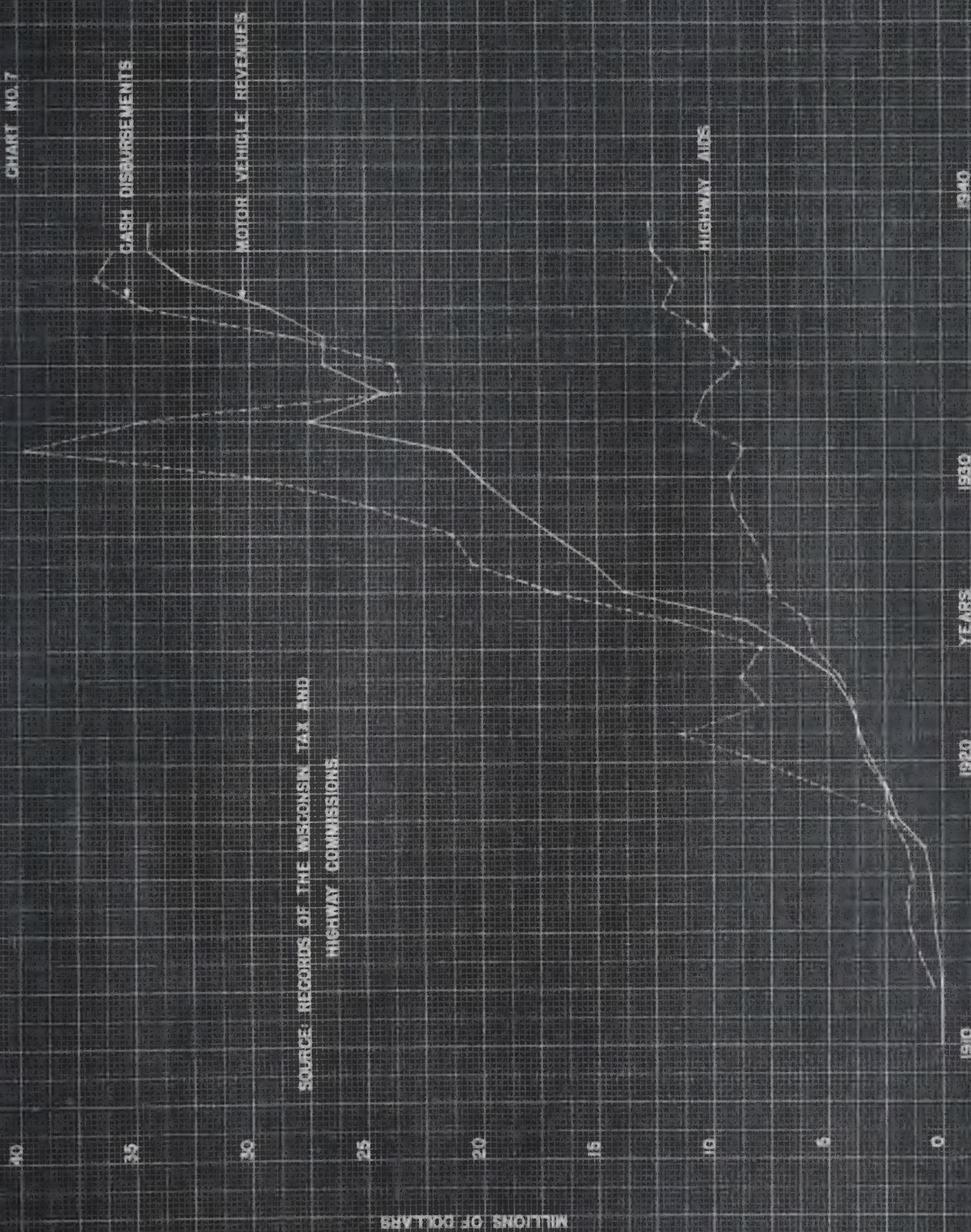
The trend for both cash receipts and cash disbursements has been sharply up for the past 25 years. Both have been affected severely enough by the depression period to show a reversal of the trend. It now appears that a tapering off process has begun and an upper limit of both total highway cash receipts and disbursements is being approached.

At only one time (1933 - 1934) since 1917 have motor vehicle revenues collected by the State equalled cash highway disbursements, which indicates that Federal aids plus county bond issue funds have played a prominent part in the State's highway financing; especially is this true when the unexpended balance, as previously pointed out, is considered. For illustration, see Chart 7.

With the exception of the 1921 - 1923 period, and the year 1931, the motor vehicle revenues have approximated highway cash disbursements. Highway cash disbursements over the entire period have increased sharply and,

CASH DISBURSEMENTS AS COMPARED TO MOTOR VEHICLE REVENUES AND HIGHWAY AID PAYMENTS

CHART NO. 7



SOURCE: RECORDS OF THE WISCONSIN TAX AND HIGHWAY COMMISSIONS

as mentioned previously, appear to be approaching an upper limit. Motor vehicle revenues have also increased markedly, but the tapering off that may indicate an upper limit to the increases has not as yet appeared.

Highway aids have increased gradually. Any fluctuations are minor, and at present, these aids bid fair to increase for some time to come.

(These data are to be found in Table 5, page 51.)

The State Emergency Board created by the legislature, the personnel of which consists of the governor and the chairmen of both the State Senate and the Assembly Finance Committees, is vested with power under the statutes to withhold certain departmental appropriations not exceeding 25 percent in any one year.

SECTION IV

SELECTION OF REPRESENTATIVE COUNTIES

COUNTIES SELECTED FOR DETAILED ANALYSIS



SECTION IV

SELECTION OF THE COUNTIES FOR WHICH DETAIL WILL BE PRESENTED

The analysis in this report is confined to eight counties, selected on the basis of the indices discussed in this section.

The reasons for confining this study to eight of Wisconsin's counties were: First, there was considerable uncertainty as to what highway finance data were available and in what form they would be; second, it was realized that numerous corrections, reconciliations, and changes would be required to prepare these data in tabular form to permit fruitful examination; third, it was thought that within the time available the data covering no more than eight counties could be thoroughly analyzed.

It is believed that eight counties well chosen are sufficient to indicate trends in highway financial data and to enable a pattern to be cut, with minimum waste of time and effort, a pattern which perhaps will guide the examination of all counties at some later date.

The composite index used in the selection of the several counties to receive detailed consideration is not solely, nor even primarily, an economic index. The primary purpose of the paper lies in developing the principles of aid payments with special reference to highway aid payments. Inasmuch as highway aid payments are not predicated upon the economic ability of the political unit, but rather upon such factors as motor vehicle registration, road mileage, and others, this index departs to some extent from the results one would discover in an index concerned solely with economic factors. However, a concurrent purpose of the study is to note the effects of State aids on the fiscal operations of the units receiving them, and for this reason those economic factors common in the financial operations of the

counties and lesser units appear. Therefore, the index was so constructed that a selection of some seven counties will reveal each of the factors, destined for more intensive study, represented at both extreme and medium values. Data for Milwaukee County were excluded in this computation because of the distortion caused the data for the other 70 counties by the huge Milwaukee totals. Milwaukee County had 24.7 percent of the total State population (1930 census), 21.3 percent of the State motor vehicle registration (1938), and received 17.1 percent of the total State aids in 1938. Because of its importance to the State, however, Milwaukee County was added after the selection of the other counties.

With these considerations in mind the following eight factors were deemed important and sufficient:

1. Motor Vehicle Registration
2. Road Mileage
3. Total State Aids Paid to County and Lesser Units
4. Tax Delinquency as a Percent of the 1937 Levy
5. Per Capita Assessed Valuation (Equalized)
6. Per Capita General Property Tax Levy
7. County Indebtedness as a Percent of Assessed Valuation
8. County Area in Square Miles

On these as a base, a composite index was calculated in the following manner.

Index numbers for each factor were computed by arbitrarily assigning 100 to the county with the greatest numerical quotient and 0 to the county with the least. This practice was followed where a numerical increase was consonant with an increasingly favorable economic status. The practice was reversed for the three factors of:

1. Tax Delinquency as a Percent of Tax Levy
2. Per Capita General Property Tax Levy
3. County Indebtedness as a Percent of Assessed Valuation

For these three factors, the numerically least ranks as 100 and the numerically greatest as 0. The figures assigned 0 and 100, and used in the computation, are shown below.

<u>Factor</u>	<u>County</u>	<u>Actual Data</u>	<u>Index</u>	<u>County</u>	<u>Actual Data</u>	<u>Index</u>
1. Motor Vehicle Registrations	Dane	42,296	= 100	Florence	926	= 0
2. Road Mileage	Marathon	2,731	= 100	Florence	348	= 0
3. Total State Aids	Dane	\$1,193,286	= 100	Pepin	\$92,512	= 0
4. Tax Delinquency as Percent of Levy	Green	4.89%	= 100	Kenosha	77.95%	= 0
5. Per Capita Assessed Valuation <u>1/</u>	Walworth	\$2,288	= 100	Forest	\$527	= 0
6. Per Capita General Property Tax Levy <u>1/</u>	Ashland	\$6.78	= 100	Douglas	\$18.26	= 0
7. County Indebtedness as Percent of Assessed Valuation	Marquette	0	= 100	Door	4.53	= 0
8. County Area in Square Miles	Marathon	1,554	= 100	Ozaukee	233	= 0

When these index numbers were computed for each factor, the aggregate for each county of all eight factors represented the relative county rank. 2/

The aggregate of the index numbers revealed a range from 246 for Iron County to 641 for Dane County. The increase, numerically, in the index follows fairly gradually until the last two counties, Marathon and Dane, are reached. Here, after an average increase of 3.6 points per county for 68 counties, the index jumps 37 points to Marathon County and 110 points more to Dane. Clearly these counties are exceptional and their influence should be removed before selection of counties representing more or less typical conditions in the State. Of three distinctly non-typical counties

1/ Based on 1936 population as determined by the Wisconsin State Planning Board.

2/ This index is given in the Appendix as Index I, Page 53.

in the State, one, Milwaukee County, is included in the analysis as explained above.

With these disturbing influences removed, a range from 246 to 494 points for 68 counties remains, from which to select seven representative counties.

The difference between highest and lowest county was 248 points, indicating that representative counties could be expected to occur at intervals of roughly 35 points (for seven counties; i.e., $248/7$). These intervals were then centered at the middle of the range, 246 - 494, at the value 370. The results are tabulated below.

<u>Intervals of Aggregate Index ^{3/}</u>	<u>County</u>	<u>Final Index Number ^{4/}</u>
265	Ozaukee	33
300	Crawford	38
335	Douglas	42
370	Oneida	46
405	Chippewa	51
440	Sauk	55
475	Brown	60

It should be emphasized here that these numerical equivalents of actual county conditions which serve as the basis of this ranking are approximate only, and no fair distinction as to relative worth of two counties can be drawn when they are separated by only one, two, or three index points. Also, the data upon which the index for each factor is based is for one year only, and hence unusual conditions affecting the relative status of any individual county are not averaged out as they

^{3/} Aggregate Index: the sum of the index numbers.

^{4/} Index Number: the average of the index numbers.

would most likely be over a period of years. In addition the effects of the business cycle are not experienced in relatively the same degree by counties for any given year; i.e., there is a lag in effect between predominantly rural and urban, manufacturing and agricultural counties. Accordingly, in some instances a choice in the selection was offered and was exercised to give a balanced representation of the industry ^{5/} in Wisconsin. In line with this reasoning, and after the selection of the seven counties plus Milwaukee, it was decided to include arbitrarily, Portage County for study. Portage County is located at the exact center of the State and is the crossroads for traffic south and east to the manufacturing and agricultural areas of the State, north to the recreational areas, northwest and west to dairy land and the leading cities of our neighboring State, Minneapolis and St. Paul, Minnesota. It is typical of the central sand area of the State, as well as the center of an extensive melon and cranberry industry.

To test for a modification of the selection, another, strictly economic index was computed.^{6/} On this basis, Washington County is the number one county in the State. Since Ozaukee ranks number three, economically, and is geographically contiguous, it was decided to substitute Washington County in the detailed analysis. Inasmuch as the time available for preparation necessarily confined our analysis to eight counties, it was felt that Sauk County could, because of its similarity to Brown County, be excluded in the detailed analysis. Comparison of the two indices shows that Sauk

^{5/} Industry - meaning here all industry; i.e., machinery, dairy, agriculture, canning, recreation, etc.

^{6/} A detailed discussion and tabulation of the factors, weighting, and computation for this index is included in the appendix along with an economic ranking of the counties. See Index II in Appendix.

County is very similar to Brown County in both. On the first index Sauk ranks ninth and Brown sixth. On the second index, the economic, Sauk ranks fifteenth and Brown nineteenth with a variation of only two index points.

Following the selection of these counties on the bases detailed above, a check-up was made, in which it was revealed that the counties represented both extreme and median values for each of the factors used. Also, low, medium, and high values were represented in the various factors for each county. In other words, no one county was consistently low, medium, or high.

This, then, is the basic reasoning underlying the selection of the eight counties chosen for detailed study in the expectation of discovering the principles involved in State highway aid distribution.

The counties selected are:

1. Brown
2. Chippewa
3. Crawford
4. Douglas
5. Milwaukee
6. Oneida
7. Portage
8. Washington

SECTION V

ANALYSIS OF FISCAL HIGHWAY ITEMS BY TOWN TOTALS

IN SELECTED COUNTIES

SECTION V

ANALYSIS OF FISCAL HIGHWAY ITEMS BY TOWN TOTALS IN SELECTED COUNTIES

The reasons for confining this study to eight selected counties have been enumerated in the previous section. The counties finally selected were found to present a good geographical cross-section of the State and also to be representative of the various types of business activity present within the State, namely, industry, agriculture, mining, and recreation.

Further examination of available data disclosed it to be impossible to present an analysis of each political unit complete to the same degree, i.e., for county, city, village, and town 1/ governments. The unit for which the most complete highway finance data could be obtained was the town; hence, this unit is our major consideration.

The highway finance data available for towns included highway aids (both State and county), general property tax levies for highways, total highway revenue, and total highway disbursements. The general property tax item represents the sum of four items:

1. Highway taxes for local purposes - these were revenues necessary to meet local highway needs as indicated in the town budgets.

1/ A town in Wisconsin is a unit of government and in a majority of cases is the survey township of 36 sections. It is incorporated, can be created by the State legislature directly or by county boards, and may be dissolved by a majority vote of the people of the town. The town boundaries are included within those of the county, excluded from those of the city, and include within their own those of the village. Over 50 percent of town disbursements are for highways, the rest being divided among education, general government, and charitable expense.

2. Highway taxes - these were taxes levied by the town and paid to the county for special highway benefits received from the county.

3. Highways and bridges - these were town levies and represent the towns' share of county highway and bridge costs.

4. Special assessments for pavements.

The above items are not all available for the other units of government, and accordingly, at best, only a partial analysis could be made. By way of example, for cities a complete figure of total highway revenue cannot be obtained because there are no general property levies for highway purposes shown in the city reports to the Tax Commission. Special assessments are given but no clear-cut picture of highway debt transactions is available without intensive analysis. This same situation maintains in varying degrees for both county and village highway finance data.

While some study of the issues of this report have been undertaken for these other units, the results are not incorporated within these pages.

There are several cautions to observe in applying statistical procedures to data taken directly from municipal reports. This is true regardless of the governmental unit being analyzed. The analysis of hundreds of financial reports of counties, cities, villages, and towns discloses the fact that in most cases careful examination and study must be made if inaccurate conclusions are not to be drawn.

This is not due to the lack of a proper municipal accounting system nor to the lack of accuracy in compilation of figures. The difficulty arises because the municipal accounting systems are designed primarily to disclose the general over-all financial transactions during any given year. Therefore, any conclusions drawn from an analysis of the figures purporting to show the

activities of any particular municipal department are apt to be erroneous unless certain adjustments to the data are made. Municipal affairs may be efficiently and honestly managed and the records well kept, and yet the financial report may fail to disclose the true municipal transactions regarding any particular field of endeavor.

In many municipalities both receipts and expenditures may be inflated through duplications. An instance of this is the possible case where the State turns over aids designated for towns to the county as a disbursing agency. These aids then appear as county receipts and expenditures and, although usually, are not always treated by the county as an agency transaction. When, however, these aids are finally received by the towns, they are treated as receipts of the town and, of course, when expended, are treated as town expenditures. It would seem that such transactions occurring between the various levels of government should be easily discovered and duplications eliminated in the final tabulation. When it is realized that the fiscal year closings of the units involved are not uniform, resulting in lags in both receipts and disbursements, the difficulty of reconciliation is immediately understood. In Wisconsin the fiscal year closings are: State - June 30; Counties and Cities - December 31; Town and Villages - March 31.

An example of deflation occurs in the data for State and county highway aids to towns in Wisconsin, prior to 1932. Here the county received highway aids from the State to be turned over to the towns. However, in many instances the county simply performed the highway work for the towns and in payment therefor kept the State highway aids already in its hands and intended for the town unit. Thus, the amounts so spent are in reality

town receipts and town highway disbursements although in this instance they do not appear as such in the town financial reports.

Total highway aids to all towns in each of the selected counties have increased greatly over the ten-year period studied, 1927 - 1936. There are notable peaks in highway aids paid to towns in the years 1932, 1934, and 1936 with much smaller amounts paid in the interim years, 1933 and 1935. ^{2/} This upward trend in dollar volume of highway aids is very significant as it is an indication of how, in recent years, the motor vehicle user has paid substantially greater portions of highway costs, for the source of the funds from which State highway aids are paid is the motor vehicle user revenues. The trend here referred to is graphically shown on Chart 8A.

When a two-year moving average was applied to the seven-county average, the data revealed that this upward trend continued through the depression and the latest figure (1935 - 1936) shows a further increase in highway aids. (See Chart 8B.)

It is noted that in the illustration for these eight-county data, a seven-county average is used. This practice is followed uniformly on all succeeding charts. The county omitted from the average is Milwaukee County, and this is done because data for Milwaukee County are in no way comparable to data for the other counties and would distort the illustration if included in the averages. Certain relative figures for Milwaukee County will illustrate: This single county out of 71 counties had 24.7 percent of the 1930 State population, had 21.3 percent of the State motor vehicle registration (1938), and received 17.1 percent of the total State aids in 1938.

^{2/} It is thought that these fluctuations are due to lags in receipt of the aids and also to the different fiscal years of the units involved (State, county, and town).

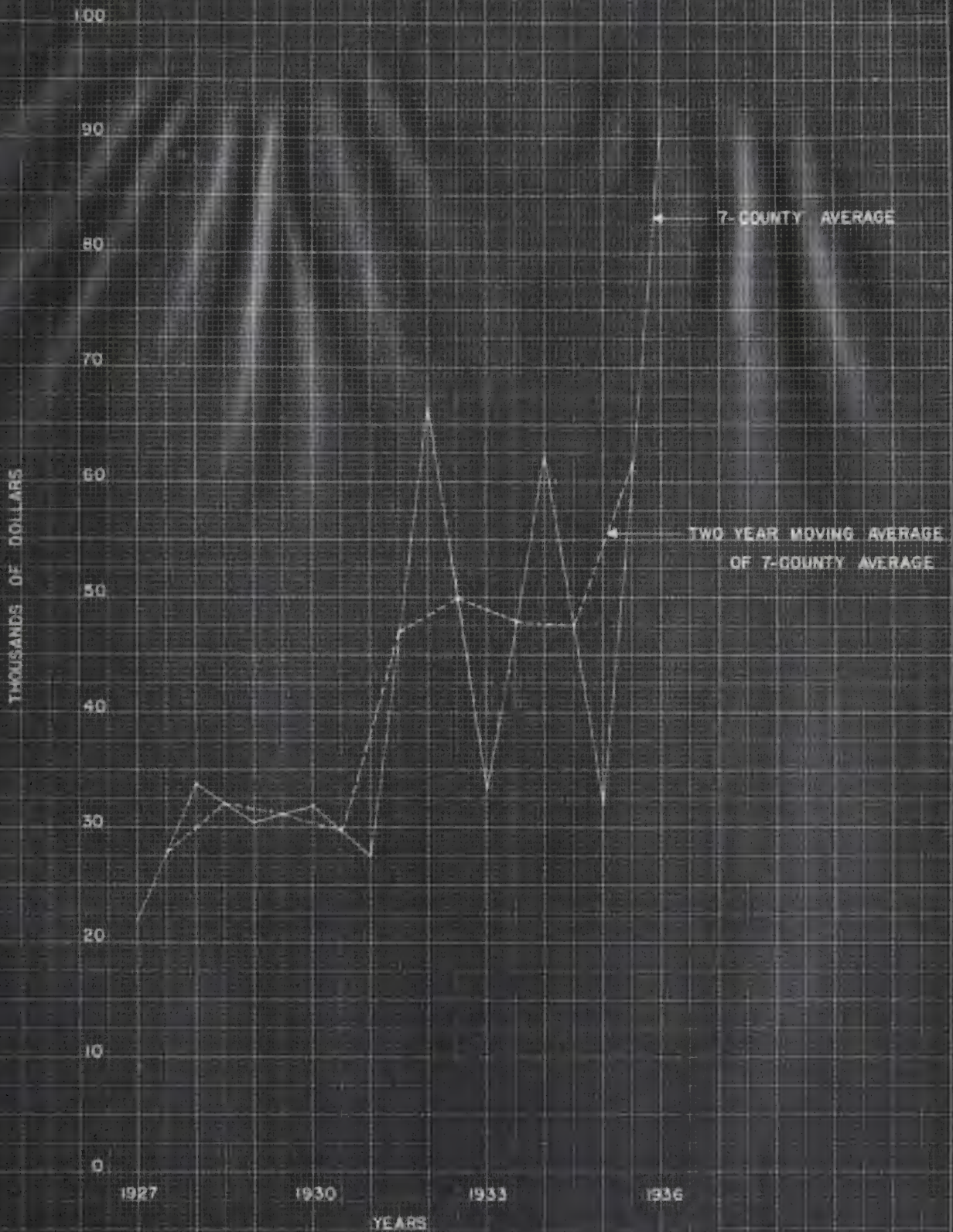
TOTAL HIGHWAY AIDS IN ALL TOWNS IN EACH COUNTY IN DOLLARS

CHART NO. 6 A



TOTAL HIGHWAY AIDS IN ALL TOWNS IN EACH COUNTY IN DOLLARS

CHART NO. 8 B



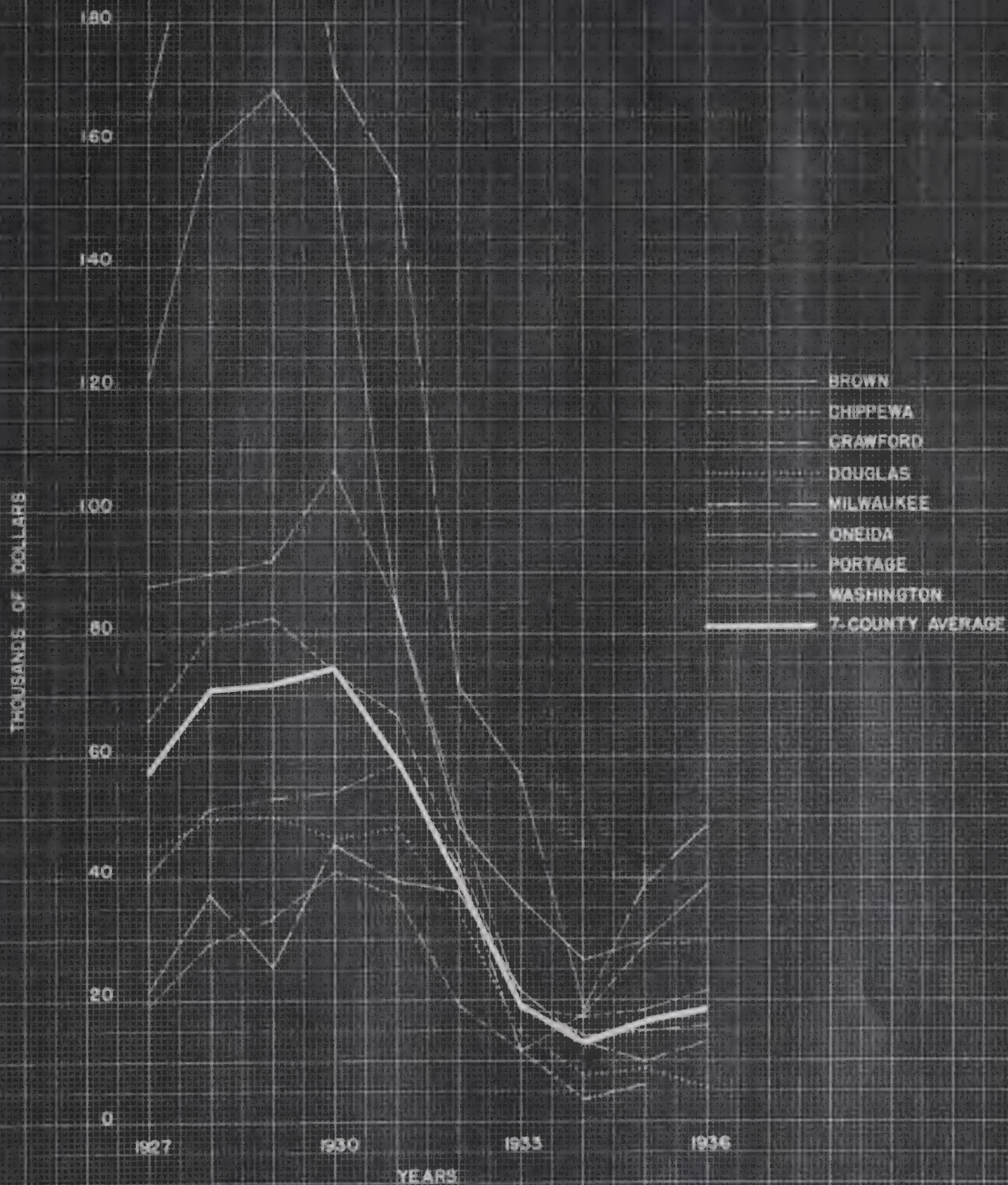
Total property tax levies for highway purposes of all towns in each of the selected counties have experienced a remarkable decline since 1930. The seven-county average revealed these levies to be at a high of \$75,000 in 1930 and at less than \$20,000 for 1933 - 1936. Whereas the previous chart, 8A, illustrated the shift of highway costs to the motor vehicle user, the data used in developing Chart No. 9 illustrate the shift of highway costs from the general property owner. Well illustrated, too, on Chart 9 is the remarkable narrowing of the range, in general property levies for highways for all towns in the selected counties, in the years following 1932.

Total highway disbursements by all towns in the selected counties have followed general business conditions, high in the period 1927 - 1931, low in the period 1932 - 1935, with greater expenditures on highways in 1936. An examination of the data (see Table 11, page 81) further reveals that the seven-county average trend for town highway disbursements corresponds more closely to the seven-county average trend of total town receipts and total town disbursements than to the seven-county average trend of total town highway revenue. The town highway disbursements data are illustrated on Chart 10 for each of the selected counties except Milwaukee.

Chart Number 11 illustrates the changing relative importance to the towns, of State and county governments as highway aid paying agencies. Prior to 1932, in some of the counties the towns were receiving a large percentage of their aids from the county for town road development. It is interesting to note that beginning with the year 1932, the State has been a much more important source of highway aid to the towns than have the counties; from 1932 to 1936, over 90 percent of the highway aids paid to towns have come from the State and less than 10 percent from the counties. This would

TOTAL HIGHWAY PROPERTY TAX LEVIES OF ALL TOWNS IN EACH COUNTY
IN DOLLARS

CHART NO. 9



TOTAL HIGHWAY DISBURSEMENTS BY ALL TOWNS IN SELECTED COUNTIES

CHART NO. 10

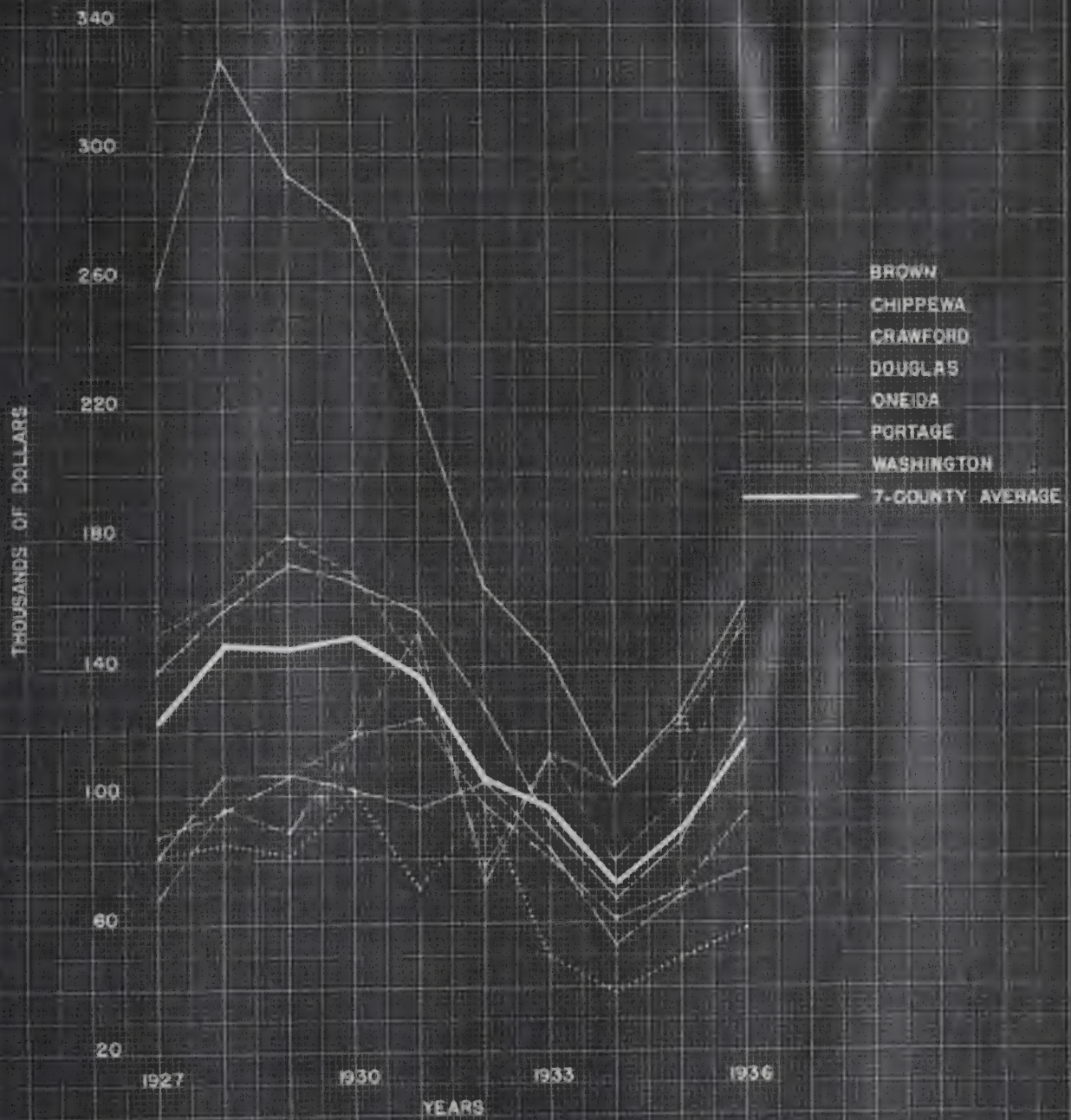
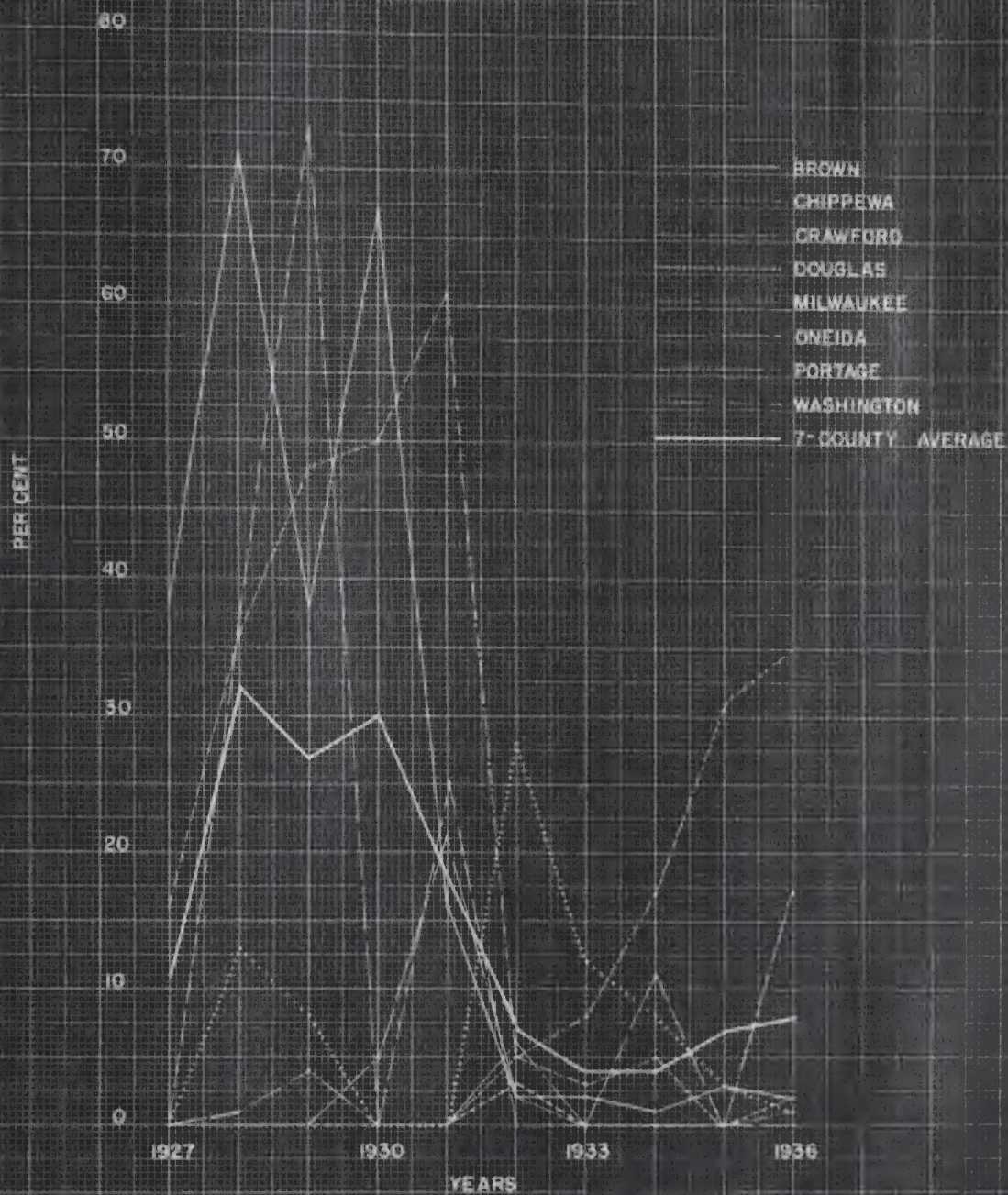


CHART NO. 11



indicate that in Wisconsin there is a strong tendency toward central distribution of highway aids. Then, too, there appears, in the later years, to be less variation between the relative importance in the towns of each of the selected counties between State and county highway aids.

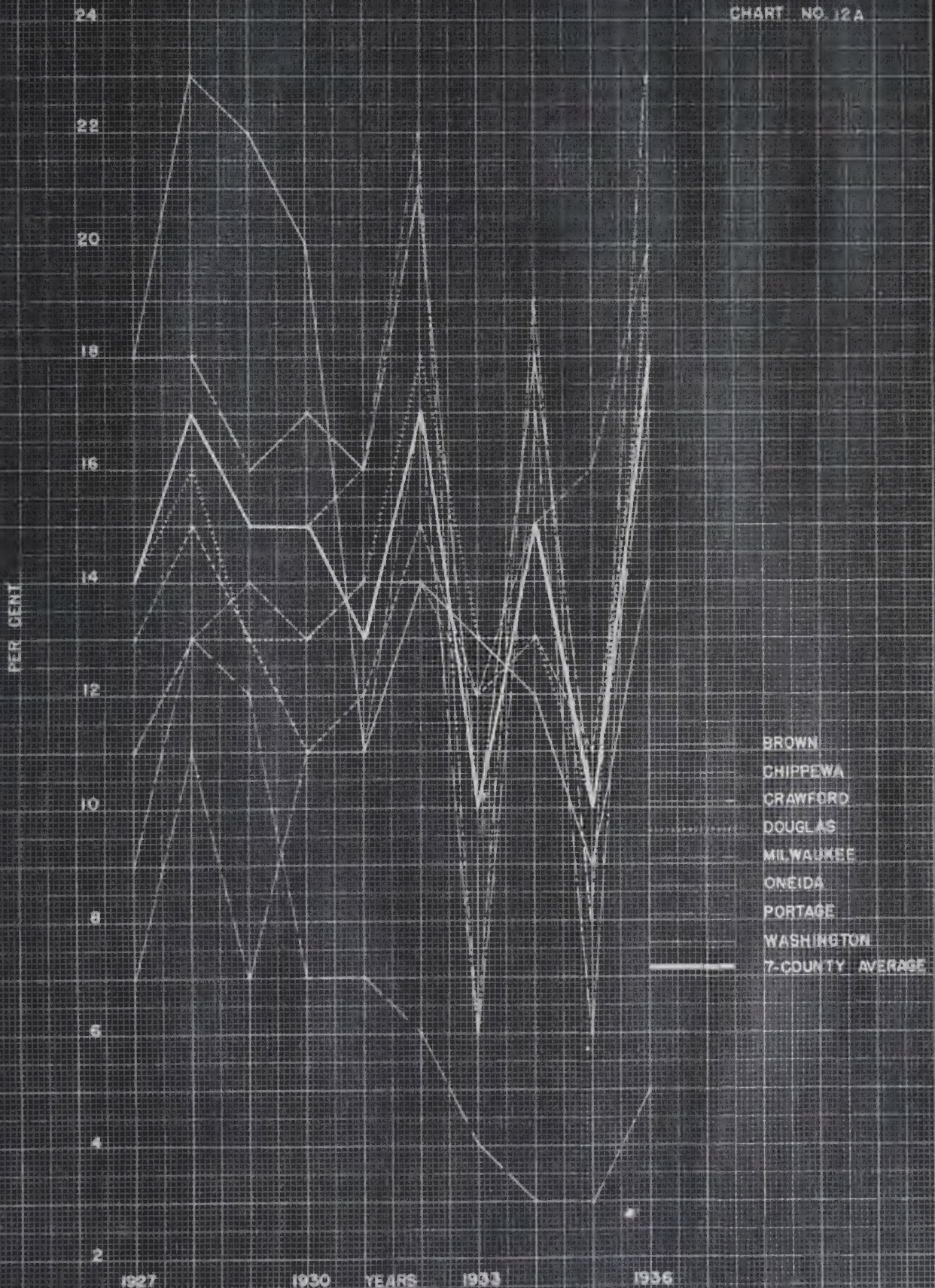
Chart Number 12A portrays the part played by revenues for highway purposes in the entire revenue schedule of the towns. With the exception of towns in Milwaukee County, town revenues for highways generally ranged between 7 percent and 20 percent of all revenues, for the ten-year period, 1927 - 1936. Towns of Chippewa and Crawford Counties reveal the most even trend, ranging between 12 percent and 20 percent. There is considerable variation before 1932 in revenue raised for highways as a percent of all revenue and considerable uniformity after 1932 for all towns in all selected counties.

Notable peaks in the highway revenue curve appear in 1932, 1934, and 1936. As will be shown in a later chart, these peaks can be accounted for almost entirely by increased highway aid payments received in those years. The difference in percent among towns in these counties narrowed from 10 percent before 1932 to (roughly) 5 percent after 1932, again showing a trend to uniformity since 1932.

Chart Number 12B gives two averages of the data on Chart Number 12A, the seven-county average and the two-year moving average of the seven-county average. This smoothing out of the data reveals that total revenues received by towns for highway purposes have been running about 15 percent of all revenues received, and that this percentage decreased slightly to 12.5 percent in the depression years, 1933 and 1934, following which it again rose towards its former 15 percent level; this relatively stable

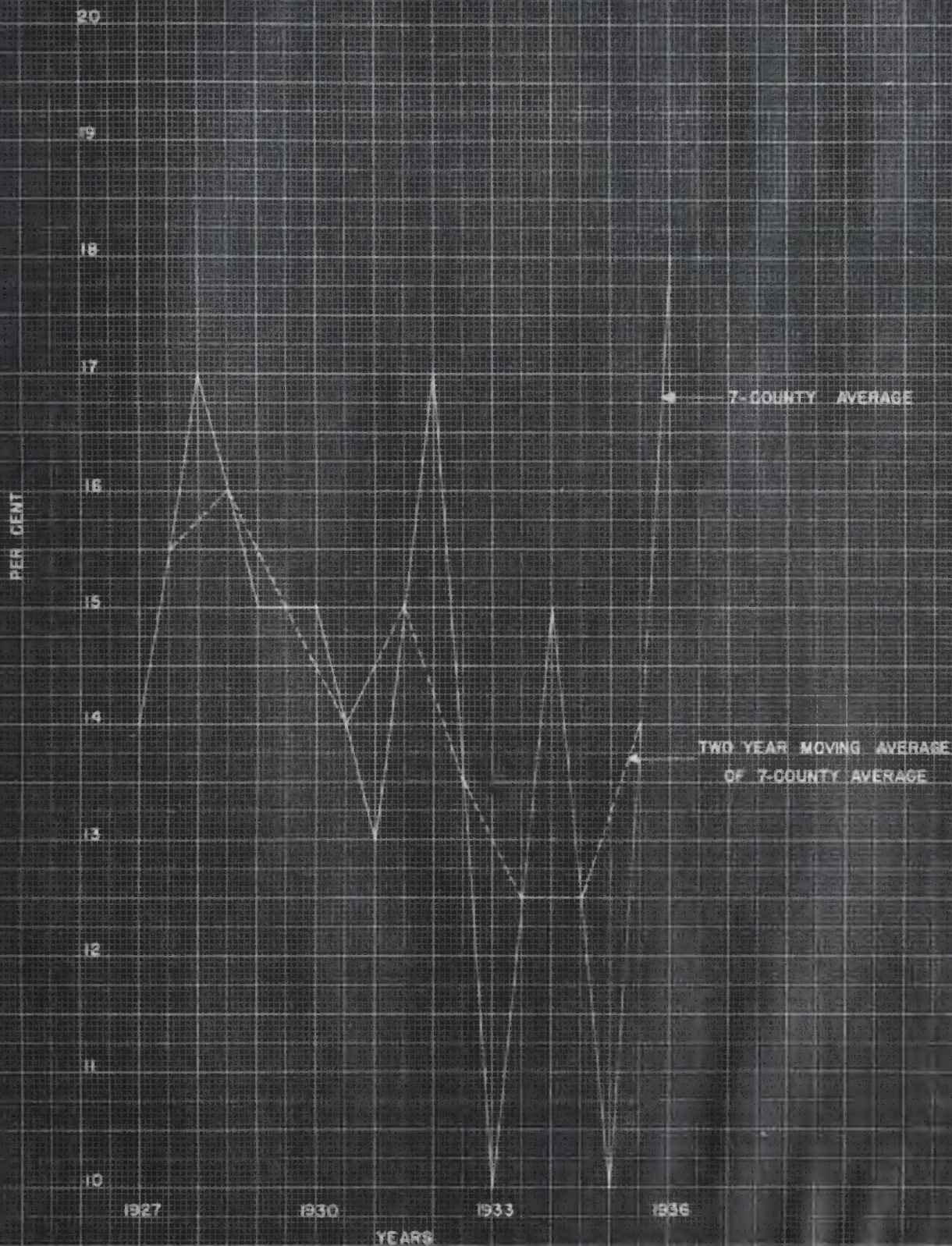
TOTAL REVENUES RECEIVED BY TOWNS FOR HIGHWAY PURPOSES AS A PERCENT
OF ALL REVENUES RECEIVED BY TOWNS

CHART NO. 12A



**TOTAL REVENUES RECEIVED BY TOWNS FOR HIGHWAY PURPOSES AS A
PERCENT OF ALL REVENUES RECEIVED BY TOWNS**

CHART NO. 12 B



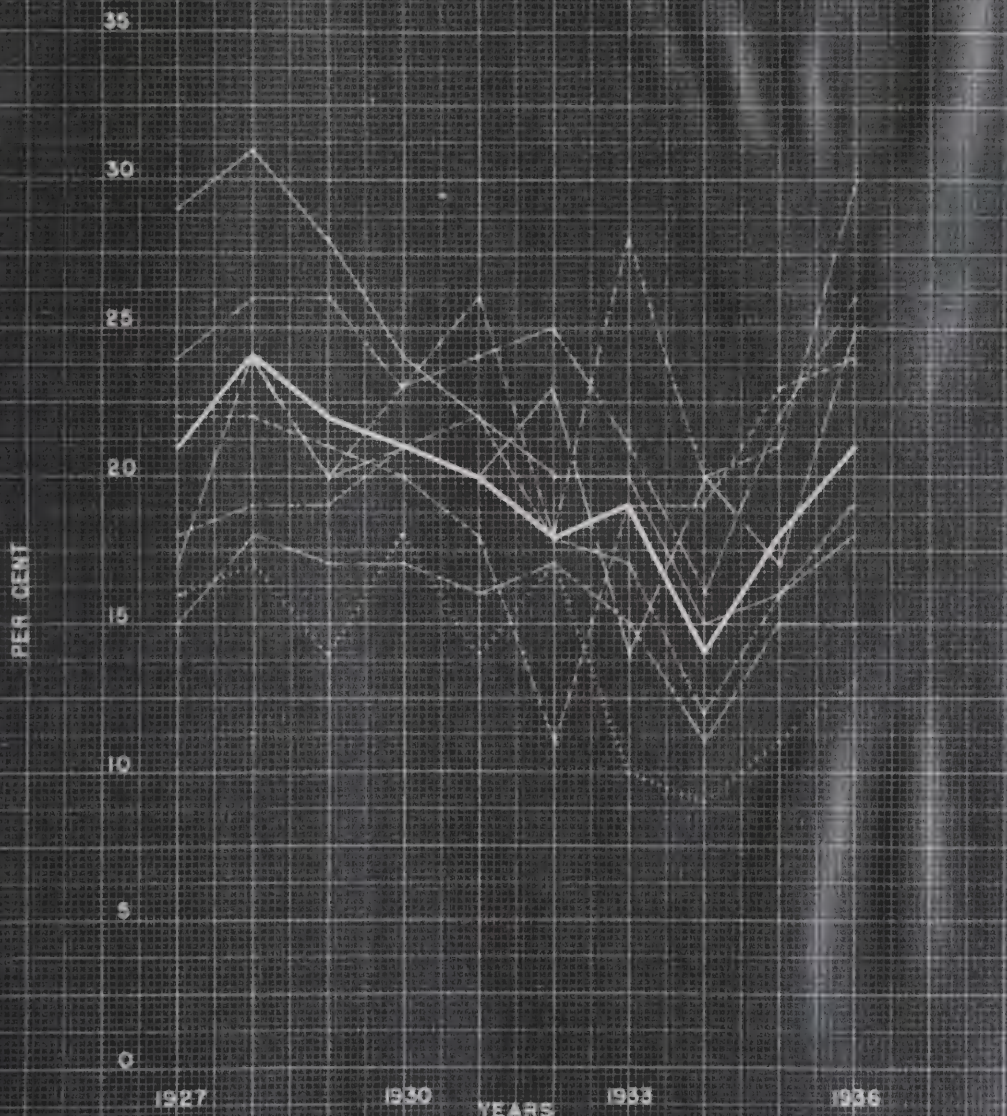
position of town highway revenues in the total town revenue schedule means, of course, that highway revenues have fluctuated in the same proportion that other revenue items have.

The ratio of town highway disbursements to total town disbursements has ranged between 11 percent and 27 percent approximately; for the most part the ratio ranged between 15 percent and 25 percent. For the one year 1934, the ratio suddenly decreased, and here the range was between 10 percent and 20 percent. The seven-county average was, for the year 1927, slightly over 20 percent, and rose to its highest point in the ten-year period between 1927 - 1936 in 1928 when it rose to 24 percent. This ratio gradually decreased and the trend continued downward until 1934, falling to 20 percent in 1931, and to 14 percent in 1934. After 1934 the ratio increased and reached 21 percent in 1936. Thus, it can be said that the average ratios of town highway disbursements to total town disbursements for the towns of the seven selected counties for the ten-year period 1927 - 1936 was 20 percent. These facts are graphically shown on Chart 13.

It is interesting to note, in connection with these same data, that while town revenues for highway purposes are typically 15 percent of all town revenues, town highway disbursements are roughly 20 percent of all town disbursements. On the assumption that all town revenues substantially equal all town disbursements, the existence of these ratios may indicate a recognition by some local officials that local roads and streets serve more than the motor vehicle user, and, therefore, are, to some extent, the responsibility of local government.

TOTAL HIGHWAY DISBURSEMENTS BY TOWNS AS A PERCENT OF TOTAL DISBURSEMENTS BY TOWNS

CHART NO. 13



BROWN
CHIPPEWA
CRAWFORD
DOUGLAS
MILWAUKEE

ONEIDA
PORTAGE
WASHINGTON
7-COUNTY AVERAGE

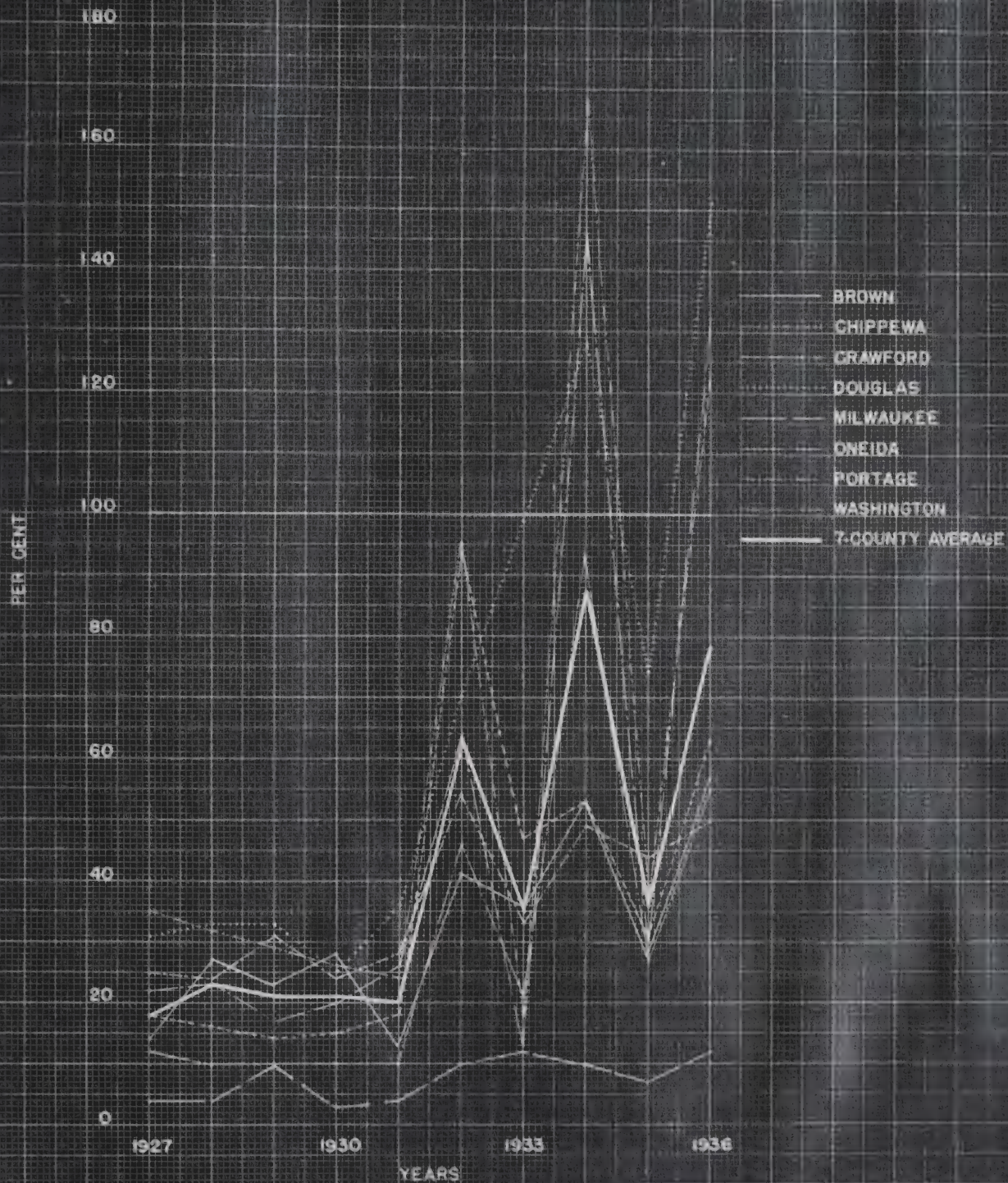
Further confirmation of this possible recognition is illustrated on two succeeding charts (16A and 16B) where it is shown that highway revenues stood at approximately two-thirds of highway disbursements for the 1927--1932 period, and slightly more, about 80 percent or four-fifths, for the 1932 - 1936 period, with a slight down trend in 1936.

The percentage of total highway aids received by towns to total highway disbursements by towns shows a significant variation in the ten-year period studied (1927 - 1936). The trend of the ratio has been decidedly up with notable peaks in the years 1932, 1934, and 1936 and valleys in the interim years 1933 and 1935. These peaks and valleys are due chiefly to the effect of fluctuations in highway aids. (See illustration of highway aids in absolute dollars, chart 8A.)

An interesting disclosure here is that the towns of the rather economically poor counties of Douglas, Oneida, and Portage received, in 1934 and 1936, highway aids greater than all their highway disbursements. (See Chart 14A.) In 1935, it may appear that an attempt was made to keep highway disbursements from great fluctuation despite irregularity in highway aid receipts; however, an analysis of the data (shown in Table 11) will indicate that although highway disbursements have increased substantially in all three counties for the three-year period (1934 - 1936), total highway aids received have been greater than total highway disbursements during this same period for each of the three counties. Thus, other governmental activities of the towns in these counties were subsidized via highway aids. This subsidy is greater when one realizes there are in addition to aids, some general property tax funds collected specifically for highways. This indicates that, in Wisconsin, highway users of the counties in the southern half of the State

TOTAL HIGHWAY AIDS TO TOWNS AS A PERCENT OF TOTAL HIGHWAY DISBURSEMENTS BY TOWNS

CHART NO. 14 A



are paying for governmental activities (other than highway) of towns in some northern counties, since (as illustrated on Chart 11) most of the highway aids paid to towns are State aids.

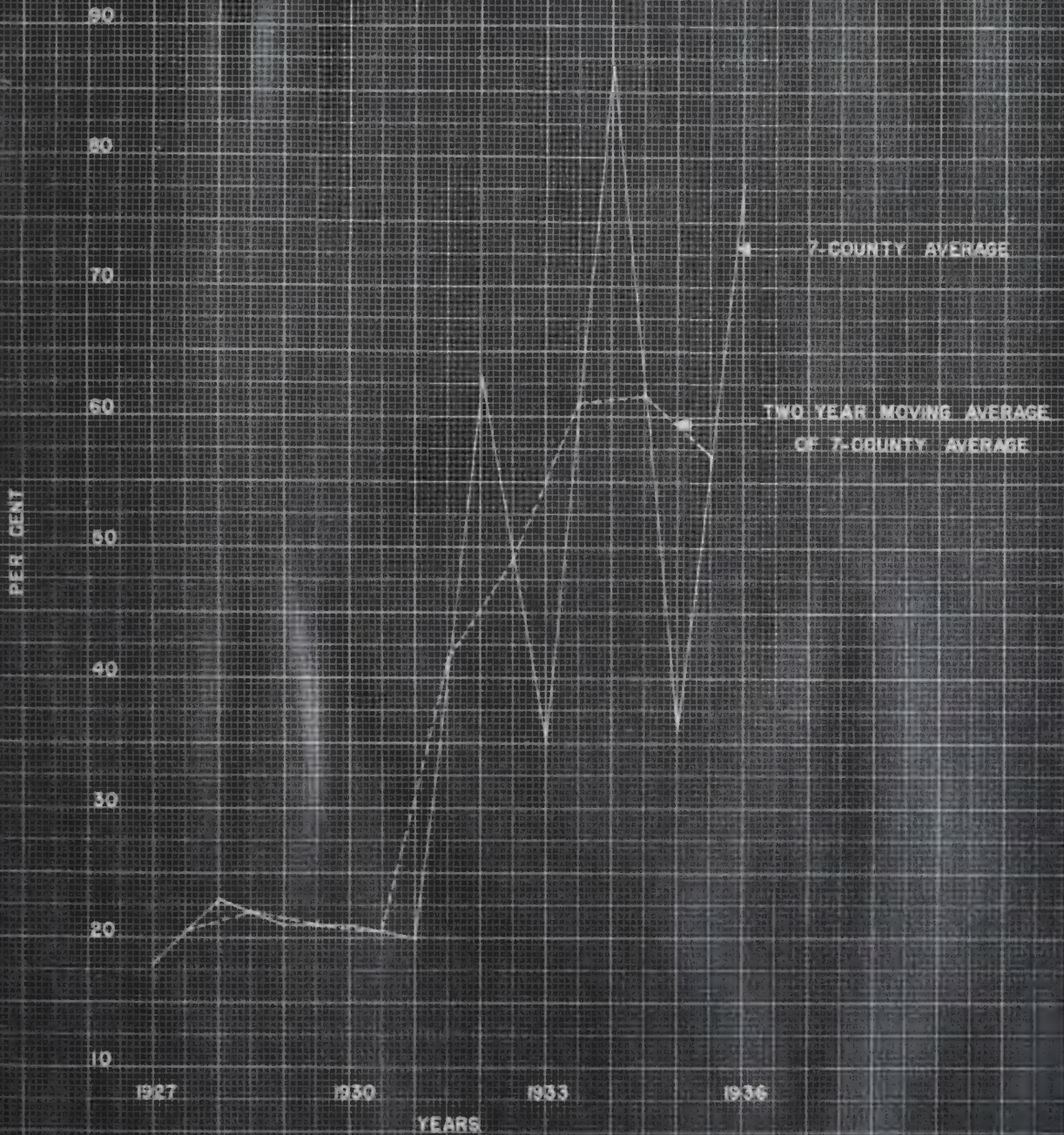
The remarkable increase in highway aids as a percent of highway disbursements is better shown on Chart 14B, where the two-year moving average is given. In the years previous to 1932, total highway aids to towns were about 20 percent of total highway disbursements by towns; after 1932 came the sharp increase, with highway aids in 1934, 1935 and 1936 accounting for 60 percent of highway disbursements by towns. Hence, there is this tendency in recent years to offset town disbursements on town roads with State and county highway aids, which as indicated in Chart Number 11, are almost wholly State. Therefore, we say that the motor vehicle user in paying in excess of 50 percent of the disbursements on local town roads, roads which are believed to serve primarily the adjacent properties and the local community regardless of the motor vehicle user. It is believed that this percentage contribution represents a greater subsidy from motor vehicle user revenue for land service roads than most advocates among road authorities had hoped for or perhaps even desired.

The ratio of total highway property tax levies 1/ by towns to total highway disbursements by towns has decreased sharply in recent years and the seven-county average has dropped from a level of approximately 50% in the 1927 - 1929 period to somewhat less than 20% in the 1933 - 1936 period. The trend of this ratio contrasts sharply with the trend of the previously mentioned ratio (total highway aids to towns as a percentage of highway dis-

1/ These levies are taken from the "Statement of Taxes" which, in Wisconsin, are budgetary items, the proceeds going into the general fund and, therefore, may not be specific levies, but they do indicate the amount set up in the local budgets as being needed for highway purposes.

TOTAL HIGHWAY AIDS TO TOWNS AS A PERCENT OF TOTAL HIGHWAY DISBURSEMENTS BY TOWNS

CHART NO. 14 B



bursements by towns, illustrated on Chart 14A) where the seven-county average is shown to have risen from 20 percent in 1927 - 1930 to a figure in excess of 50 percent for 1933 - 1936. It is further noted that the trend of this highway property tax ratio is uniformly down for all of the selected counties. For illustration, see Chart 15.

Along with this increased uniformity, the variation (high minus low county figure) has narrowed and the range in percent has dropped considerably. In the years prior to 1932, the variation was 30 percent to 40 percent. After 1932 this variation hovered around 20 percent. Also in more recent years highway property tax levies have ranged between 5 percent and 25 percent of highway disbursements by towns.

Indications are that property taxes for highway purposes are of diminishing importance as a revenue raiser for highway disbursements, and that the enactment of the highway privilege tax, effective in 1932, has resulted in a marked shifting of the burden of highway costs from the general property owner to the motor vehicle user.

Chart Number 16A, Highway Revenues as a Percent of Highway Disbursements, is a graph summarizing the data shown on Charts Numbers 14A and 15, i.e., total town highway property tax levies (Chart Number 15) plus total highway aids (Chart Number 14A) equals total town highway revenue. ^{2/} The total of these are shown as a percent of total town disbursements for highway purposes. As anticipated, the trends on Chart Number 16A and Chart Number 14A are very similar due to the preponderance of aid payments in town

^{2/} Town highway debts have not been included in this study, but are relatively unimportant being less than \$900.00 per town in the year 1938.

TOTAL HIGHWAY PROPERTY TAX LEVIES BY TOWNS AS A PERCENT OF TOTAL
HIGHWAY DISBURSEMENTS BY TOWNS

CHART NO. 15

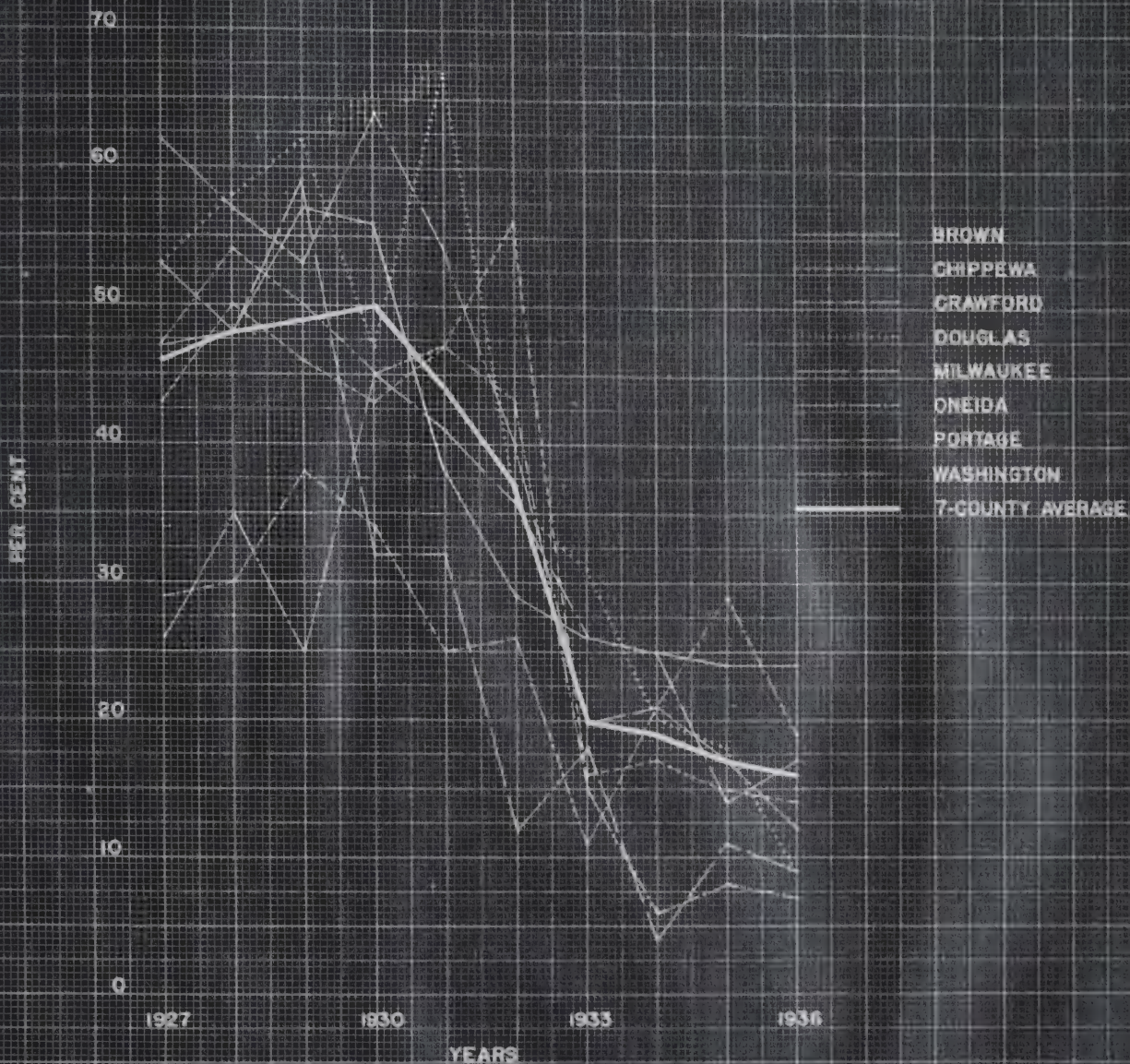
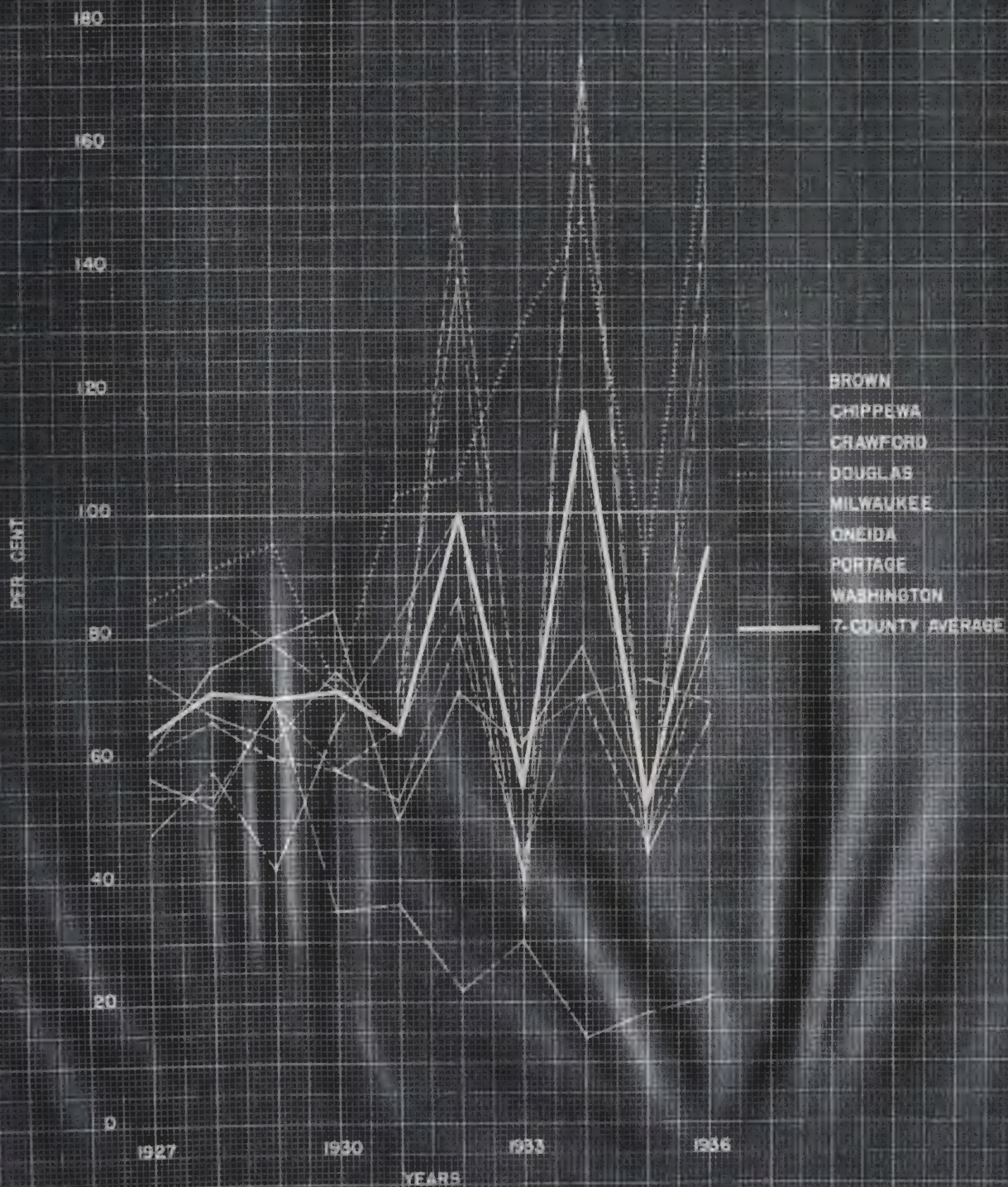


CHART NO. 15A



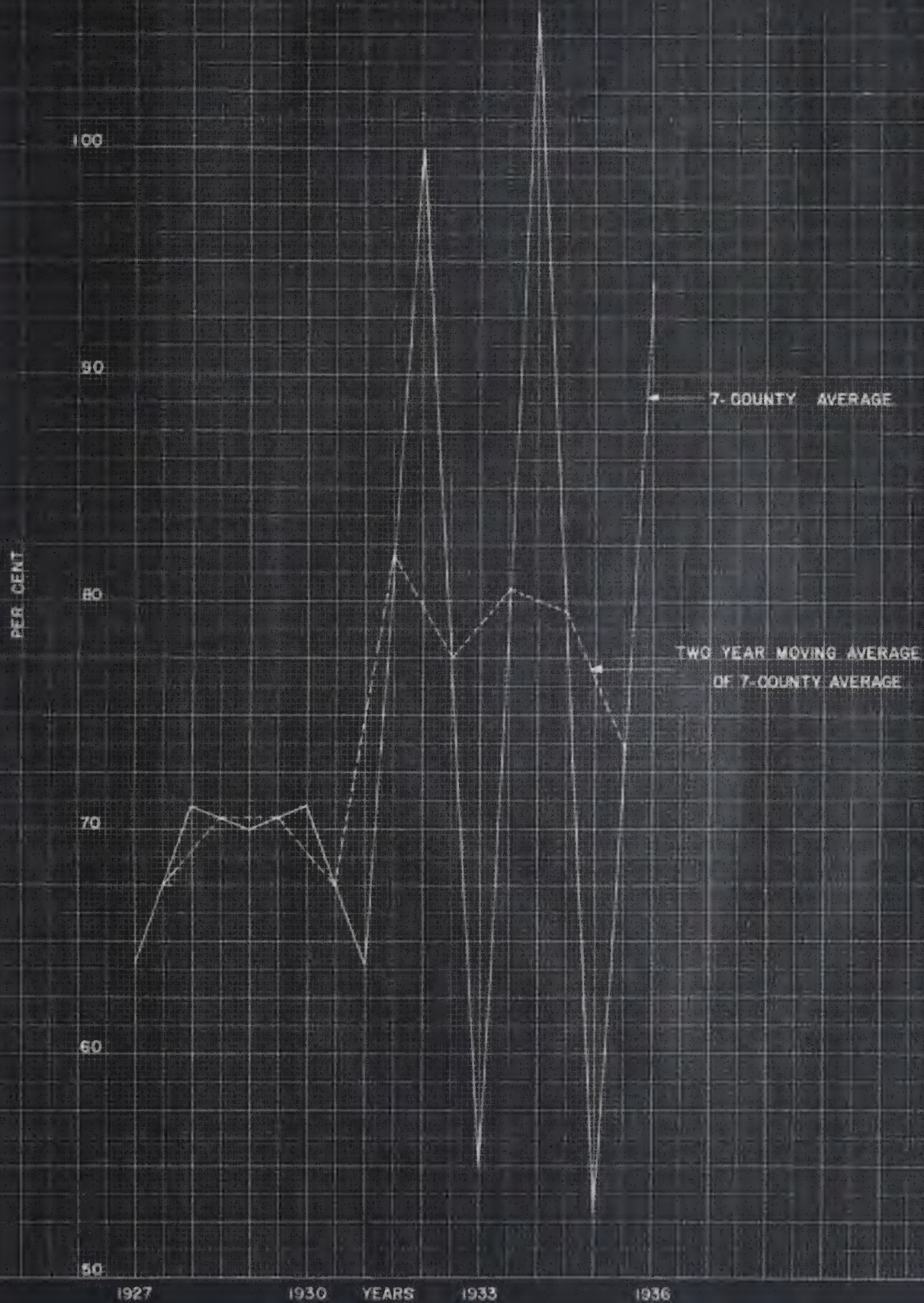
highway revenues, and, of course, the peaks and valleys again appear. Towns of Milwaukee County stand out in contrast to the trend indicated by towns of the other seven counties. Data for towns in this county do not have the very marked peaks and valleys, and the slope of the trend is definitely down.

There is also evidence that towns of the poorer counties (Douglas, Oneida, and Portage) receive more money for highways (ostensibly) than they spend on highways. This indicates a contribution to the general fund of these towns from a highway source. Towns of the economically better counties usually fall short of their highway disbursements in monies specifically raised or allocated for these purposes.

The averages for the data on this chart are shown on Chart Number 16B. The two-year moving average of the seven-county average indicates two fairly level trends: one prior to 1932, and the other subsequent to 1932. Previous to 1932, total highway revenue of towns was about 70 percent of total highway disbursement of towns, leaving 30 percent to come from other sources. After 1932, highway revenue jumped up to the 80 percent level, leaving still less to come from the general fund of the governmental unit. It is to be observed, however, that there is an indication on the chart of a slight slope in the trend toward the 70 percent level and a consequent increase in the amount to come from the general fund for highway disbursements. Data for the following year may easily controvert this tendency, however.

TOTAL HIGHWAY REVENUE OF TOWNS AS A PERCENT OF TOTAL HIGHWAY DISBURSEMENTS OF TOWNS

CHART NO. 16B



SECTION VI

CONCLUSIONS

SECTION VI

CONCLUSIONS

While no exhaustive analysis has been undertaken, the material presented has revealed sufficient information to warrant several noteworthy conclusions.

The first series of charts, those included in Section III, present the State picture. The receipts and disbursements are those to and from the State government. Remarkable are the growth of highway aids to the point where they approximate half of all the State aid payments in 1939. Noteworthy, too, is the fact that charitable aids represent more than a fourth of all aid payments in 1939.

State aids have grown with State tax collections and aids have, for forty years, represented 30 percent to 60 percent of State taxes, with the trend decidedly up toward the 60 percent level for recent years.

As anticipated, the trend in State highway cash receipts and cash disbursements has been sharply up, with a big dip in the depression years, 1932 - 1935. It appears that these receipts and consequent disbursements may be reaching their limits, however. The unexpended balance of State highway funds has, as a cumulative figure, been increasing since 1932. Motor vehicle user revenues, however, do not exceed cash disbursements, indicating the importance, during this period of rapid highway development, of other sources of revenues for highway activities; namely, Federal aid monies and funds provided by county highway bond issues.

The second set of charts, those included in Section V, deal exclusively with an examination of the data for the towns of the eight counties selected for study. The data available are not sufficient to allow many conclusions to be drawn as to the effect of the present policy of highway aid distribution in Wisconsin. However, there may be observed the ranges within which receipts and expenditures have fluctuated and the slope in the

trends of data that are available. To reveal trends more clearly, seven-county averages and two-year moving averages have been computed.

An analysis of these averages indicates that State highway aids to towns have been much more important than county highway aids. In the more recent years of this study, 1932 and 1936, 90 percent of the highway aids paid to towns have come from the State and only 10 percent from the counties. This condition indicates the importance of the State as an aid paying agency and should some day make more State supervision over local highway disbursements feasible. When it is realized that at present there are approximately 1800 towns, cities, and villages within the State, receiving and disbursing highway aids, with little, if any, control over such funds by the State, the need of more centralized supervision - if unified and well planned highway systems are to be established - becomes clear.

Town highway revenues have ranged between 10 percent and 20 percent of all revenues for the entire ten-year period, 15 percent being the figure most typical. It is interesting to note the relatively stable position of highway revenues in the total revenue schedule of the towns over this ten-year period, as it indicates that highway revenue has fluctuated in the same proportion that other revenue items of the towns have.

Highway disbursements compared to all disbursements have fluctuated around 20 percent, with the range being roughly 15 percent to 25 percent. The trend was generally down from 1928 to 1934 but has since returned to the 20 percent level. There is suggested here that highway disbursements, being typically 20 percent of all disbursements, are greater than specific highway revenues, these being typically 15 percent of all revenues. This suggestion is given confirmation by two succeeding charts (Numbers 13A and

13B) where it is shown that specific highway revenues stood at approximately two-thirds of highway disbursements for the 1927 - 1932 period and slightly more, about 80 percent or four-fifths, for the 1932 - 1936 period, with a slight down trend in 1936.

Here, then, is the proof that specific highway revenues have not equalled 100 percent of town highway disbursements, and the down trend in 1936 may indicate a realization of the fact that there are beneficiaries of town highway development other than the motor vehicle user and, therefore, to a certain extent, the cost of such development is a direct obligation of general government. However, there does appear the fact on Chart Number 13A that highway revenue has in some cases, for the poorer counties, been in excess of highway disbursements in some years. Here the motor vehicle user is paying some of the costs of general government.

Highway aids and highway property taxes have done an about face in their relative importance to highway disbursements. Previous to 1932, highway aids represented about one-fifth of highway disbursements, and highway property taxes approximated one-half. Since 1932, highway aids have averaged considerably over one-half of highway disbursements, while highway property taxes have accounted for a little less than one-fifth of these disbursements.

This condition has been notable since the enactment of the highway privilege tax; the burden of underwriting highway expenditures has shifted largely from the property owner to the motor vehicle user.

In absolute terms highway aids have been sharply up, highway property tax levies have been sharply down, while highway disbursements, on the decline from 1930 to 1934, have since increased, although in 1936 they had

not reached the level of the 1928 to 1930 period. Registration fees and gas taxes have been yielding more with a strong tendency to centralization in aid payments but with control over aid expenditures remaining to a large extent in local hands. The cumulative unexpended highway balance is still being increased. Highway Commission reports reveal almost no expansion of the mileages of various highway systems; modernization and improvement of existing mileages is the present activity.

While this study, because of its limitations, does not allow a conclusion to be drawn as to the merits or demerits of Wisconsin's highway aid paying plan, the result of the present method of distributing such aid can be said to be: to pay aids directly to lesser governmental units from highway user revenues while not retaining either control over or knowledge of their expenditure. Whereas it is no doubt true that these aids are for the most part being expended for highway purposes, nevertheless, there are no records available to the Highway Commission that will enable it to trace these highway aids to their final disbursement, or records available that will show the source of all funds disbursed for highway purposes. This confusion is due to the fact that highway aids are paid directly into the general fund of the local unit and may be spent for general government operations. In this study it has been assumed that where highway disbursements are greater than highway aids, highway aid funds were used on highways.

It is, therefore, obvious that until the State Highway Commission is given sufficient authority to allow it to insist upon reports from lesser governmental units, reports which will enable it to trace the use being made of highway aids, or until supervisory power is granted the Commission to oversee highway aid expenditures, it will be impossible for any new equitable principle of highway aid distribution to be evolved and properly defended.

SECTION VII

RECOMMENDATIONS

SECTION VII

RECOMMENDATIONS

Inasmuch as no new and defensible highway aid program can be developed, by either brief or extensive study of the data in the form now available, it is recommended that there be further research on this subject and use made of the material now being collected and compiled by the Highway Planning Survey; that information on local highway transactions be embodied in municipal reports to the State Highway Commission; that fiscal years of the various political units coincide, at least as to the reporting date of highway transactions; that these reports include complete information regarding highway receipts, disbursements, and debt transactions. In this connection it must be realized that to insist upon too much detailed information is fraught with considerable danger, for it may result in the needed cooperation being withheld.

The Planning Survey has recently completed the "Road Use" and "Motor Vehicle Allocation" studies. These studies indicate the number and type of motor vehicles registered, their usual place of residence, the average license fees paid, the number of miles traveled per gallon of fuel consumed, and the driving habits of the owners as to both highways used and annual average miles traveled. Thus, both the use made of the various highway systems as well as the place of residence of the user is disclosed. Obviously, these are extremely important factors and must be considered in connection with any anticipated change in the aid paying method.

The Traffic and Inventory Departments are compiling data on road surface, curves, grades, sight distances, traffic volume, and other factors. This material, when analyzed, should enable a reasonable estimate to be made of the needs of the various highway systems. The Road Life Division is engaged

in a study of both the life and costs, by surface types, of the mileage comprising the State trunk system.

The Planning Survey fiscal studies provide for a tabulation that will indicate the direct benefits of highway improvements as determined from motor vehicle miles of traffic on the highways, as well as a table that will indicate the dollar contributions, by population groups within the State, to highway costs by systems. (As yet, no attempt has been made to estimate the intangible benefits accruing from highway improvements.) The importance of these tables in any analysis having to do with highway aid payments is clear.

It would seem that the material already developed by the Highway Planning Survey, together with that now in process, will, when properly analyzed and correlated, offer the State Highway Commission an opportunity to develop a new method for distributing highway aids. It is believed that such a method based on more factual data than is at present available will be more logical than would any theoretical method that could be advanced at this time. The task then confronting the Commission will be to convince the State Legislature that the anticipated change is both necessary and desirable.

APPENDIX

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<u>% of</u> <u>Total</u>	<u>Total Aids</u>
-	\$ 1,211,296
-	1,218,688
-	2,022,299
-	2,082,814
-	1,911,435
-	2,024,051
-	2,114,168
-	2,257,462
-	2,398,209
-	2,610,375
-	2,744,236
-	2,882,475
-	3,427,188
-	4,003,665
-	4,744,402
-	5,169,880
-	5,054,614
-	5,612,708
-	6,576,962
-	6,852,661
-	8,158,333
-	8,920,787
-	9,296,924
-	10,120,780
-	11,467,141
-	12,043,851
-	13,942,171
-	14,425,067
-	13,949,797
0.1	19,530,242
0.1	18,499,165
0.2	18,433,535
13.1	27,380,592
12.3	24,256,671
16.2	22,632,174
16.2	22,789,683
12.9	29,368,228
13.4	29,758,820
12.4	33,053,675
12.2	33,925,401

TABLE I
STATE AIDS DISTRIBUTED TO POLITICAL SUBDIVISIONS, 1900 - 1939 ^{1/}

Year	Educational Aids 2/	% of Total	Charitable Aids 2/	% of Total	Highway Aids 2/	% of Total	Other Aids 2/	% of Total	Total Aids
1900	\$ 925,948	76.4	\$ 285,348	23.6	\$ -	-	\$ -	-	\$ 1,211,296
1901	947,445	77.7	271,243	22.3	-	-	-	-	1,218,688
1902	1,740,645	86.1	281,654	13.9	-	-	-	-	2,022,299
1903	1,865,784	89.6	217,030	10.4	-	-	-	-	2,082,814
1904	1,605,274	84.0	306,161	16.0	-	-	-	-	1,911,435
1905	1,709,574	84.5	314,477	15.5	-	-	-	-	2,024,051
1906	1,790,657	84.7	323,511	15.3	-	-	-	-	2,114,168
1907	1,926,590	85.3	330,872	14.7	-	-	-	-	2,257,462
1908	2,063,178	86.0	335,031	14.0	-	-	-	-	2,398,209
1909	2,270,096	87.0	340,279	13.0	-	-	-	-	2,610,375
1910	2,387,114	87.0	357,122	13.0	-	-	-	-	2,744,236
1911	2,518,665	87.4	363,810	12.6	-	-	-	-	2,882,475
1912	2,616,132	76.3	383,196	11.2	427,860	12.5	-	-	3,427,188
1913	2,652,508	66.3	397,987	9.9	953,170	23.8	-	-	4,003,665
1914	2,883,320	60.8	434,336	9.2	1,426,746	30.1	-	-	4,744,402
1915	3,126,439	60.5	538,232	10.4	1,505,209	29.1	-	-	5,169,880
1916	3,145,832	62.2	583,985	11.6	1,324,797	26.2	-	-	5,054,614
1917	3,417,812	60.9	653,000	11.6	1,541,896	27.5	-	-	5,612,708
1918	3,573,996	54.3	700,364	10.7	2,302,602	35.0	-	-	6,576,962
1919	3,745,164	54.7	678,597	9.9	2,428,900	35.5	-	-	6,852,661
1920	4,006,857	49.1	780,726	9.6	3,370,750	41.3	-	-	8,158,333
1921	4,327,726	48.5	904,363	10.1	3,688,698	41.4	-	-	8,920,787
1922	4,440,359	47.8	950,708	10.2	3,905,857	42.0	-	-	9,296,924
1923	4,603,381	45.5	987,419	9.8	4,529,980	44.8	-	-	10,120,780
1924	4,835,597	42.2	949,566	8.3	5,681,978	49.6	-	-	11,467,141
1925	4,880,401	40.5	1,215,011	10.1	5,948,439	49.4	-	-	12,043,851
1926	5,230,943	37.5	1,191,677	8.6	7,519,551	53.9	-	-	13,942,171
1927	5,476,172	38.0	1,226,607	8.5	7,722,288	53.5	-	-	14,425,067
1928	4,199,699	30.1	1,303,820	9.4	8,446,278	60.5	-	-	13,949,797
1929	9,013,041	46.2	1,389,662	7.1	9,111,194	46.7	16,345	0.1	19,530,242
1930	7,779,566	42.1	1,445,345	7.8	9,255,367	50.0	18,887	0.1	18,499,165
1931	8,136,804	44.1	1,520,670	8.3	8,748,815	47.5	27,246	0.2	18,433,535
1932	8,180,001	29.9	4,784,714	17.5	10,829,560	39.6	3,586,317	13.1	27,380,592
1933	7,505,892	30.9	3,466,406	14.3	10,311,922	42.5	2,972,451	12.3	24,256,671
1934	6,404,813	28.3	2,712,969	12.0	9,843,509	43.5	3,670,883	16.2	22,632,174
1935	6,419,941	28.2	2,606,876	11.4	10,065,258	44.2	3,697,608	16.2	22,789,683
1936	7,022,088	23.9	6,334,505	21.6	12,216,614	41.6	3,795,021	12.9	29,368,228
1937	7,056,820	23.7	7,089,257	23.8	11,619,608	39.1	3,993,135	13.4	29,758,820
1938	8,009,935	24.2	8,323,560	25.2	12,639,640	38.2	4,085,540	12.4	33,058,675
1939	8,053,166	23.7	9,003,703	26.5	12,724,767	37.5	4,143,765	12.2	33,925,401

^{1/} Compiled from records of the Wisconsin Tax Commission by State-wide Highway Planning Survey.
^{2/} For list of items in this class, see appendix, page 45.

TABLE 2

SPECIFIC AIDS IN THE GENERAL CLASSES 1/

Educational Aids

Public School Fund
Transportation
Exceptional Children
High Schools
State Graded
Blind and Deaf
Crippled Children
Vocational Education
Vocational Teacher Training and
Part Time Agriculture
Emergency Aid
County Supervisor Teachers
County Normals
County Schools of Agriculture

Charitable Aids

Old Age Pensions
Blind Pensions
Dependent Children
County Tuberculosis Sanitoria
County Insane Asylums
County Nurse
Unemployment Relief

Highway Aids

County Bond Redemption
County Trunk System
Local Roads and Streets
Maintenance of Connecting Streets
Swing and Lift Bridges

Other Aids

Highway Privilege Tax
Forest Crop
County Forest
County Fairs

1/ As of 1939.

TABLE 3

TOTAL STATE TAXES AND STATE AIDS
Distributed 1901 - 1936 1/

<u>Year</u>	<u>Total State Aids</u>	<u>Total State Taxes</u>	<u>Aids as a % of State Taxes</u>
1901	\$ 1,218,688	\$ 3,431,778	35.5
1902	2,022,299	3,623,135	55.8
1903	2,082,814	4,648,693	44.8
1904	1,911,435	3,555,442	53.8
1905	2,024,051	3,785,135	53.5
1906	2,114,168	5,325,160	39.7
1907	2,257,462	4,408,510	51.2
1908	2,398,209	6,933,899	34.6
1909	2,610,375	7,235,055	36.1
1910	2,744,236	7,892,036	34.8
1911	2,882,475	8,746,711	33.0
1912	3,427,188	9,194,320	37.3
1913	4,003,665	8,587,144	46.6
1914	4,744,402	13,947,305	34.0
1915	5,169,880	12,377,830	41.8
1916	5,054,614	11,433,818	44.2
1917	5,612,708	12,494,840	44.9
1918	6,576,962	14,304,723	46.0
1919	6,852,661	15,497,096	44.2
1920	8,158,333	35,084,953	23.3
1921	8,920,787	22,859,081	39.0
1922	9,296,924	25,431,698	36.6
1923	10,120,780	23,873,589	42.4
1924	11,467,141	27,700,712	41.4
1925	12,043,851	28,409,356	42.4
1926	13,942,171	31,298,731	44.6
1927	14,425,067	35,129,306	41.1
1928	13,949,797	33,699,561	41.4
1929	19,530,242	41,963,810	46.5
1930	18,499,165	47,399,146	39.0
1931	18,433,535	48,145,036	38.3
1932	27,380,592	49,408,498	55.4
1933	24,256,671	47,563,945	51.0
1934	22,632,174	47,248,390	47.9
1935	22,789,683	46,898,271	48.6
1936	29,368,228	53,073,832	55.3
1937	29,758,820	59,499,436 <u>2/</u>	50.0
1938	33,058,675	61,887,278 <u>3/</u>	53.4
1939	33,925,401	73,398,203 <u>4/</u>	46.2

- 1/ Wisconsin Tax Commission, Bulletin No. 76, August 1936.
2/ Wisconsin Tax Commission, Bulletin No. 80.
3/ Wisconsin Tax Commission, Bulletin No. 85.
4/ Wisconsin Tax Commission, Bulletin No. 92.

TABLE 4

STATE HIGHWAY FUNDS - CASH RECEIPTS, DISBURSEMENTS, AND BALANCE ^{1/}

July 1, 1917 to July 1, 1939

<u>Fiscal Year</u>	<u>Cash Receipts and Refunds</u>	<u>Cash Disbursements</u>	<u>Balance at close of Fiscal Year</u>	<u>Yearly Balances</u>	
1916 - 1917	\$ -	\$ -	\$ 1,307,265	\$ -	
1917 - 1918	2,046,131	905,095	2,838,349	1,531,084	I ^{2/}
1918 - 1919	3,391,374	2,257,901	4,220,172	1,381,822	I
1919 - 1920	4,596,173	5,013,579	5,769,401	1,549,229	I
1920 - 1921	7,794,091	8,076,313	7,206,991	1,437,590	I
1921 - 1922	9,353,940	11,414,150	6,754,996	451,995	D ^{2/}
1922 - 1923	7,770,905	7,826,022	6,427,560	327,436	D
1923 - 1924	9,776,477	8,980,323	5,616,766	810,794	D
1924 - 1925	10,991,125 ^{3/}	7,957,963	6,790,041 ^{3/}	1,173,275	I
1925 - 1926	15,729,656 ^{3/}	11,403,282	11,128,915 ^{3/}	4,338,874	I
1926 - 1927	18,159,703 ^{3/}	16,943,574	12,345,044 ^{3/}	1,216,129	I
1927 - 1928	21,760,306 ^{3/}	20,410,227	13,695,123 ^{3/}	1,350,079	I
1928 - 1929	23,454,861 ^{3/}	21,323,629	15,826,356 ^{3/}	2,131,233	I
1929 - 1930	26,848,465 ^{3/}	24,945,195	17,737,125 ^{3/}	1,910,769	I
1930 - 1931	31,305,241 ^{3/}	29,481,364	19,568,502 ^{3/}	1,831,377	I
1931 - 1932	35,773,766 ^{3/}	39,747,550	15,534,266 ^{3/}	4,034,236	D
1932 - 1933	30,251,128 ^{3/}	34,788,214	10,997,180 ^{3/}	4,537,086	D
1933 - 1934	26,816,281	23,528,108	13,250,353	2,253,173	I
1934 - 1935	27,499,530	23,991,384	15,729,499	2,479,146	I
1935 - 1936	31,078,539	28,503,380	18,269,658	2,540,159	I
1936 - 1937	35,934,298	34,523,643	19,645,313	1,375,655	I
1937 - 1938	40,227,502	36,723,252	23,114,563	3,469,250	I
1938 - 1939	39,805,448	35,816,080	27,068,930	3,954,367	I

^{1/} Wisconsin Highway Commission Records.

^{2/} I = Increase; D = Decrease.

^{3/} Includes July Gas Tax Receipts appropriated July 1.

Note: For the purpose of simplicity, the above tabulation is on a cash basis in accordance with the records of the Secretary of State, with no attempt made to eliminate refunds of receipts or disbursements. The Federal Highway Trust Fund is not included. The tabulation includes net receipts of gasoline tax and motor vehicle registration fees as appropriated, Federal Aid received in cash, the proceeds of County Highway Bonds sold by the counties and paid in to the State for State and Federal Aid construction, and all miscellaneous cash receipts. The tabulation includes all disbursements for construction, maintenance, retiring county highway bonds, miscellaneous highway activities, and all aids paid to counties and local municipalities.

TABLE 5

CASH DISBURSEMENTS BY THE STATE: STATE HIGHWAY FUNDS,
STATE HIGHWAY AIDS, AND MOTOR VEHICLE REVENUES 1/

<u>Year</u>	Motor Vehicle Revenues <u>2/</u>	Highway Aids <u>3/</u>	Cash Disbursements <u>4/</u>
1906	\$ 2,161	\$ -	\$ -
1907	1,495	-	-
1908	1,620	-	-
1909	2,940	-	-
1910	11,712	-	-
1911	15,740	-	-
1912	125,056	427,860	-
1913	180,211	953,170	-
1914	265,039	1,426,746	-
1915	419,775	1,505,209	-
1916	578,660	1,324,797	-
1917	834,142	1,541,896	905,095
1918	2,029,648	2,302,602	2,257,901
1919	2,413,413	2,428,900	5,013,579
1920	3,116,221	3,370,750	8,076,313
1921	3,650,029	3,688,698	11,414,150
1922	4,088,570	3,905,857	7,826,022
1923	4,791,158	4,529,980	8,980,323
1924	6,712,637	5,681,978	7,957,963
1925	8,598,535	5,948,439	11,403,282
1926	13,770,462	7,519,551	16,943,574
1927	15,216,107	7,722,288	20,410,227
1928	16,912,253	8,446,278	21,323,629
1929	18,668,892	9,111,194	24,945,195
1930	20,102,763	9,255,367	29,481,364
1931	21,418,269	8,748,815	39,747,550
1932	27,574,957	10,829,560	34,788,214
1933	24,205,669	10,311,922	23,528,108
1934	26,740,865	9,843,509	23,991,384
1935	26,606,231	10,065,258	28,503,380
1936	29,138,090	12,216,614	34,523,643
1937	32,723,951	11,619,608	36,723,252
1938	34,351,463	12,639,640	35,816,080
1939	34,322,470	12,724,767	-

1/ Records of the Wisconsin Tax and Highway Commissions.

2/ Wisconsin Tax Commission, Bulletins 76, 80, 85, 92.

3/ Wisconsin Tax Commission Records, as compiled by State-wide Highway Planning Survey, 1940.

4/ Cash disbursements of State Highway Funds - Records of the State Highway Commission of Wisconsin.

TABLE 5A

HIGHWAY AIDS WITHHELD BY WISCONSIN STATE EMERGENCY BOARD

Fiscal Year 1932 - 1933

Highway Privilege Tax - - - - -	\$ 720,178
Local Roads and City and Village Streets - - - -	815,831

Fiscal Year 1933 - 1934

County Trunk Aids - - - - -	600,000
Local Roads and City and Village Streets - - - -	818,403

Fiscal Year 1934 - 1935

Local Roads and City and Village Streets - - - -	1,026,001 <u>1/</u>
--	---------------------

1/ These aids were paid in 1935 - 1936.

TABLE 6

INDEX I 1/

County	1938		1938		1938	
	Motor Vehicle Registration <u>2</u> / Actual	Index No.	Road Mileage <u>3</u> / Actual	Index No.	Total State Aids Paid to County and Units <u>4</u> / Actual	Index No.
Adams	2,242	3.2	1,192	35	223,806	12
Ashland	4,884	9.6	902	23	340,970	23
Barron	9,974	21.9	1,755	59	416,758	29
Bayfield	3,529	6.3	1,839	63	373,027	25
Brown	23,815	55.3	1,370	48	705,967	56
Buffalo	4,742	9.2	1,021	28	182,292	8
Burnett	3,276	5.7	1,360	42	264,595	16
Calumet	5,832	11.9	702	15	230,537	13
Chippewa	10,628	23.5	1,793	61	340,919	23
Clark	10,255	22.6	2,020	70	503,201	37
Columbia	11,279	25.0	1,486	48	333,143	22
Crawford	4,905	9.6	994	27	205,985	10
Dane	42,296	100.0	2,545	92	1,193,286	100
Dodge	16,446	37.5	1,816	62	635,191	49
Door	6,228	12.8	1,080	31	326,281	21
Douglas	10,089	22.1	1,788	60	958,013	79
Dunn	7,957	17.0	1,667	55	296,950	19
Eau Claire	12,582	28.2	1,189	35	477,044	35
Florence	926	0.0	348	0	121,330	26
Fond du Lac	19,494	44.9	1,468	47	658,947	51
Forest	2,474	3.7	665	13	252,789	15
Grant	13,071	29.4	2,052	72	408,202	29
Green	8,721	18.8	1,151	34	340,164	22
Green Lake	5,126	10.2	636	12	205,696	10
Iowa	5,911	12.0	1,224	37	231,475	13
Iron	2,289	3.3	470	5	182,465	8
Jackson	4,971	9.8	1,372	43	282,447	17
Jefferson	13,670	30.8	1,144	33	404,154	28
Juneau	5,259	10.5	1,374	43	273,311	16
Kenosha	15,935	36.3	671	14	607,611	47
Kewaunee	5,501	11.1	758	17	236,298	13
La Crosse	16,160	36.8	778	18	502,044	37
Lafayette	5,942	12.1	1,144	33	211,249	11
Langlade	5,605	11.3	994	27	447,451	32
Lincoln	5,965	12.2	1,036	29	296,756	19

INDEX I 1/ (Continued 1)

County	1938		1938		1938	
	Motor Vehicle		Road Mileage <u>3/</u>		Total State Aids	
	Actual	Index No.	Actual	Index No.	Paid to County and Units <u>4/</u>	Actual
Manitowoc	17,666	40.5	1,407	44	473,259	35
Marathon	19,712	45.4	2,731	100	827,444	67
Marinette	9,130	19.8	1,731	58	512,028	38
Marquette	3,174	5.4	775	18	122,576	3
Milwaukee	186,510	-	1,820	-	5,649,091	-
Monroe	8,543	18.4	1,576	52	352,320	24
Oconto	6,956	14.6	1,474	47	421,110	30
Oneida	5,517	11.1	1,136	33	359,629	24
Outagamie	19,242	44.3	1,386	44	573,139	44
Ozaukee	6,646	13.8	539	8	179,166	8
Pepin	2,325	3.4	459	5	92,512	0
Pierce	6,685	13.9	1,200	36	242,815	14
Polk	7,929	16.9	1,804	61	435,014	31
Portage	9,179	19.9	1,558	51	351,912	24
Price	4,821	9.4	1,056	30	288,517	18
Racine	26,260	61.2	825	20	667,792	52
Richland	5,482	11.0	1,113	32	224,675	12
Rock	25,135	58.5	1,552	51	701,811	55
Rusk	4,385	8.4	1,121	32	282,360	17
St. Croix	6,854	14.3	1,465	47	261,684	15
Sauk	10,976	24.3	1,637	54	335,288	22
Sawyer	2,828	4.6	1,087	31	218,035	11
Shawano	9,668	21.1	1,576	52	470,368	34
Sheboygan	21,391	49.5	1,229	37	726,182	58
Taylor	4,926	9.7	1,307	40	267,563	16
Trempealeau	7,545	16.0	1,268	39	237,406	13
Vernon	8,724	18.8	1,561	51	411,749	29
Vilas	2,680	4.2	866	22	189,448	9
Walworth	12,406	27.7	1,148	34	498,657	37
Washburn	2,986	5.0	1,194	36	276,485	17
Washington	9,433	20.6	985	27	351,108	23
Waukesha	19,932	45.9	1,216	36	498,348	37
Waupaca	11,577	25.7	1,438	46	427,825	30
Waushara	4,647	9.0	1,217	36	345,066	23
Winnebago	21,277	49.2	1,061	30	535,272	40
Wood	12,584	28.2	1,474	47	443,247	32

1/ Based on economic factors and highway aid payment factors.

2/ Twelfth Biennial Report of State Highway Activities; Madison, Wis., 1939, page 76.

3/ Ibid, p. 81.

4/ Wisconsin Tax Commission, Bulletin No. 85, October 1938.

INDEX I 1/ (Continued 2)

County	1938		1938		1938	
	Tax Delinquency as		Per Capita		Per Capita	
	% of 1937 Levy <u>5</u> /		Assessed Valuation		General Property	
	Actual %	Index No.	Actual	Index No.	Actual	Index No.
Adams	27.2	70	956	24	12.6	49
Ashland	48.4	40	724	11	6.8	100
Barron	27.0	70	1,012	28	9.0	81
Bayfield	38.3	54	851	18	8.4	86
Brown	22.1	76	1,445	52	7.7	92
Buffalo	16.9	84	1,239	40	12.4	51
Burnett	37.0	56	844	18	8.3	87
Calumet	14.2	87	1,719	68	11.8	56
Chippewa	30.6	65	994	27	8.3	87
Clark	39.0	53	1,150	35	10.8	65
Columbia	14.6	87	1,521	56	13.9	38
Crawford	15.7	85	1,183	37	15.4	25
Dane	20.3	79	1,853	75	13.2	45
Dodge	11.5	91	1,615	62	15.6	23
Door	33.7	61	1,182	37	10.5	67
Douglas	51.2	37	1,151	35	18.3	0
Dunn	28.1	68	1,038	29	12.6	50
Eau Claire	36.0	57	1,020	28	10.7	66
Florence	41.3	50	719	11	9.0	80
Fond du Lac	26.0	71	1,488	55	12.5	50
Forest	36.1	57	527	0	7.4	95
Grant	11.6	91	1,411	50	11.8	56
Green	4.9	100	1,835	74	16.9	12
Green Lake	11.0	92	1,777	71	16.1	19
Iowa	17.3	83	1,550	58	14.0	37
Iron	38.7	54	1,202	38	12.1	54
Jackson	25.2	72	907	22	15.3	26
Jefferson	9.9	93	1,553	58	12.1	54
Juneau	21.5	77	960	25	16.4	16
Kenosha	78.0	0	1,731	68	13.2	44
Kewaunee	8.6	95	1,415	50	11.3	61
La Crosse	19.9	79	1,265	42	16.0	20
Lafayette	19.2	79	1,856	75	16.0	20
Langlade	53.3	34	878	20	10.2	70
Lincoln	43.9	47	1,005	27	11.4	60

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Subscription prices: Single copies, 10 cents; 1 year, \$10.00; 2 years, \$18.00; 3 years, \$25.00. All payments in advance. Subscriptions outside the United States add postage. Second-class postage paid at Chicago, Ill., and at additional mailing offices. Postmaster: Send address changes in United States to JOURNAL OF THE AMERICAN MEDICAL ASSOCIATION, 535 North Dearborn Street, Chicago 10, Ill. Outside the United States to JOURNAL OF THE AMERICAN MEDICAL ASSOCIATION, P.O. Box 217, Hovea, Victoria 3, Australia.

INDEX I 1/ (Continued 3)

County	1938		1938		1938	
	Tax Delinquency as		Per Capita		Per Capita	
	% of 1937 Levy <u>5</u> /	Index No.	Assessed Valuation	as Equalized <u>6</u> /	General Property	Tax Levy <u>7</u> /
	Actual %		Actual	Index No.	Actual	Index No.
Manitowoc	30.3	65	1,576	60	7.6	93
Marathon	31.0	64	1,243	41	10.2	70
Marinette	34.8	59	883	20	8.7	83
Marquette	17.6	83	1,068	30	7.1	98
Milwaukee	15.9	-	1,567	-	13.5	-
Monroe	19.8	80	1,105	32	11.1	63
Oconto	32.6	62	909	21	12.7	48
Oneida	45.0	45	992	26	9.9	73
Outagamie	17.7	83	1,548	58	12.6	49
Ozaukee	12.8	89	1,708	67	14.3	34
Pepin	18.5	81	989	26	14.1	37
Pierce	19.5	80	1,156	36	12.7	49
Polk	40.1	52	977	26	10.5	67
Portage	31.1	64	941	24	8.9	82
Price	33.8	60	688	9	10.6	67
Racine	62.6	21	1,715	67	10.9	64
Richland	23.2	75	1,248	41	12.2	53
Rock	20.6	79	1,454	53	9.4	77
Rusk	39.3	53	789	15	8.7	84
St. Croix	29.5	66	1,214	39	8.4	86
Sauk	17.4	83	1,476	54	11.4	60
Sawyer	56.9	29	928	23	10.7	66
Shawano	17.8	82	1,084	32	13.7	40
Sheboygan	43.0	48	1,536	57	6.9	99
Taylor	36.3	57	837	18	8.8	82
Trempealeau	25.8	71	1,054	30	10.2	70
Vernon	14.9	86	1,264	42	17.2	10
Vilas	50.2	38	1,199	38	13.0	46
Walworth	34.8	59	2,288	100	16.6	15
Washburn	36.8	56	838	18	8.4	86
Washington	16.8	84	1,821	73	10.1	71
Waukesha	38.2	54	1,803	72	10.4	69
Waupaca	41.1	50	1,224	40	11.0	63
Waushara	18.3	82	1,166	36	12.8	47
Winnebago	42.8	48	1,331	46	7.4	95
Wood	24.5	73	1,330	46	15.4	25

5/ Financial Condition of Wisconsin Counties, Wisconsin Public Welfare Dept.,
Madison, Wis., 1938, p. 41 (County government only)

6/ Ibid, p. 35.

7/ Ibid, p. 39 (County unit only).

INDEX I 1 / (Continued 4)

County	County Indebtedness		1930		Aggregate Index No.	Relative Rank
	as % of		Area of County by			
	Valuation 8/ Actual	Index No.	Square Miles 9/ Actual	Index No.		
Adams	.32	93	684	34	320	53
Ashland	1.16	74	1,082	64	345	43
Barron	.92	80	885	49	418	14
Bayfield	.18	96	1,503	96	444	8
Brown	1.07	76	529	22	477	6
Buffalo	.97	79	687	34	333	51
Burnett	.11	98	860	47	370	32
Calumet	4.52	0	324	7	258	67
Chippewa	1.97	57	1,039	61	405	21
Clark	2.08	54	1,218	75	412	18
Columbia	.36	92	778	41	409	19
Crawford	.64	86	579	26	306	58
Dane	1.03	77	1,202	73	641	2
Dodge	3.38	25	897	50	400	25
Door	4.53	0	469	18	248	69
Douglas	3.58	21	1,337	84	338	49
Dunn	.68	85	869	48	371	31
Eau Claire	.88	81	638	31	361	39
Florence	.36	92	497	20	279	63
Fond du Lac	2.44	46	726	37	402	24
Forest	1.52	66	1,017	59	309	56
Grant	.61	87	1,169	71	485	5
Green	2.45	46	593	27	334	50
Green Lake	3.18	30	360	10	254	68
Iowa	.49	89	781	41	370	33
Iron	2.65	42	792	42	246	71
Jackson	1.29	72	990	57	319	54
Jefferson	.71	84	552	24	405	20
Juneau	.71	84	802	43	315	55
Kenosha	1.97	57	282	4	270	65
Kewaunee	2.94	35	337	8	290	59
La Crosse	2.04	55	481	19	307	57
Lafayette	.85	81	642	31	342	45
Langlade	2.49	45	875	49	288	60
Lincoln	2.66	41	902	51	286	62

INDEX I 1/ (Continued 5)

County	County Indebtedness as % of		Area of County by Square Miles 9/		Aggregate Index No.	Relative Rank
	Actual	Index No.	Actual	Index No.		
Manitowoc	.62	86	602	28	451	7
Marathon	2.54	44	1,554	100	531	3
Marinette	1.62	64	1,415	89	431	12
Marquette	-	100	457	17	354	41
Milwaukee	2.81	-	235	-	-	1
Monroe	.38	92	937	53	414	16
Oconto	2.82	38	1,118	67	328	13
Oneida	.68	85	1,183	72	369	34
Outagamie	.68	85	646	31	438	11
Ozaukee	2.70	40	233	0	260	66
Pepin	.27	94	236	0	246	70
Pierce	-	100	563	25	354	42
Polk	.58	87	935	53	394	27
Portage	.63	86	812	44	395	26
Price	4.52	0	1,279	79	276	64
Racine	1.27	72	324	7	364	38
Richland	.88	81	590	27	332	52
Rock	.76	83	716	37	494	4
Rusk	.28	94	925	52	357	40
St. Croix	.08	98	735	38	403	23
Sauk	-	100	842	46	443	9
Sawyer	.17	96	1,320	82	343	44
Shawano	1.18	74	1,158	70	405	22
Sheboygan	1.38	70	521	22	441	10
Taylor	.36	92	991	57	372	30
Trempealeau	-	100	748	39	378	29
Vernon	1.96	57	821	45	339	47
Vilas	1.10	76	934	53	286	61
Walworth	1.50	67	560	25	365	36
Washburn	1.12	76	835	46	340	46
Washington	1.52	66	431	15	380	28
Waukesha	1.20	74	549	24	412	17
Waupaca	1.23	73	759	40	368	35
Waushara	3.44	74	646	31	338	48
Winnebago	.50	89	459	17	414	15
Wood	1.42	69	809	44	364	37

8/ Ibid, p. 49. (County unit only)

9/ Vol. I, Population, 1930, U. S. Bureau of the Census.

TABLE 7

INDEX I

COUNTIES RANKED IN ORDER

<u>Aggregate Index</u>	<u>County</u>	<u>Index Number</u>	<u>Rank</u>
-	Milwaukee	-	1
641	Dane	80	2
531	Marathon	66	3
494	Rock	62	4
485	Grant	61	5
477	Brown	60	6
451	Manitowoc	56	7
444	Bayfield	56	8
443	Sauk	55	9
441	Sheboygan	55	10
438	Outagamie	55	11
431	Marinette	54	12
428	Oconto	54	13
418	Barron	52	14
414	Winnebago	52	15
414	Monroe	52	16
412	Waukesha	52	17
412	Clark	52	18
409	Columbia	51	19
405	Jefferson	51	20
405	Chippewa	51	21
405	Shawano	51	22

<u>Aggregate Index</u>	<u>County</u>	<u>Index Number</u>	<u>Rank</u>
403	St. Croix	50	23
402	Fond du Lac	50	24
400	Dodge	50	25
395	Portage	49	26
394	Polk	49	27
380	Washington	48	28
378	Trempealeau	47	29
372	Taylor	47	30
371	Dunn	46	31
370	Burnett	46	32
370	Iowa	46	33
369	Oneida	46	34
368	Waupaca	46	35
365	Walworth	46	36
364	Wood	46	37
364	Racine	46	38
361	Eau Claire	45	39
357	Rusk	45	40
354	Marquette	44	41
354	Pierce	44	42
345	Ashland	43	43
343	Sawyer	43	44
342	Lafayette	43	45
340	Washburn	43	46
339	Vernon	42	47

<u>Aggregate Index</u>	<u>County</u>	<u>Index Number</u>	<u>Rank</u>
338	Waushara	42	48
338	Douglas	42	49
334	Green	42	50
333	Buffalo	42	51
332	Richland	42	52
320	Adams	40	53
319	Jackson	40	54
315	Juneau	39	55
309	Forest	39	56
307	La Crosse	38	57
306	Crawford	38	58
290	Kewaunee	36	59
288	Langlade	36	60
286	Vilas	36	61
286	Lincoln	36	62
279	Florence	35	63
276	Price	35	64
270	Kenosha	34	65
260	Ozaukee	33	66
258	Calumet	32	67
254	Green Lake	32	68
248	Door	31	69
246	Pepin	31	70
246	Iron	31	71

DISCUSSION AND COMPUTATION

OF

INDEX II

(ECONOMIC)

ECONOMIC INDEX

The factors, and their weights, used in calculation of the economic index designed to show relative economic status of the counties of Wisconsin are listed below.

	<u>Weights</u>
1. General Property Tax Carried into Tax Rolls	20%
2. Equalized Assessment of General Property	25%
3. Total General Property Taxes Unpaid at Tax Settlement Time <u>1/</u>	10%
4. Long Term Debt	20%
5. Income Tax Collections	15%
6. Farm Income	5%
7. Wages	<u>5%</u>
	100%

In general, the factors may be classified into two groups, one the reservoir available to the taxing units of government and two, the drain on that reservoir, modified by delinquency.

The data used are the latest available. In two cases the latest are none too recent: farm income figures are for 1936; wages paid for 1937. The index reduces absolute variations to relatives which, it is assumed, are typical; these two factors are also weighted lightly. It is recognized that extreme variations in relative position of the counties may occur in any one year. This is shown in the index of financial condition put out by the Wisconsin Public Welfare Department, a tabulation of which for four recent years follows in the appendix.

1/ Delinquent taxes plus those receiving a statutory extension beyond the original settlement date upon filing an affidavit testifying inability to pay. This procedure avoids the penalties of "delinquent" taxes.

The data include, where possible, for each county, the sum of figures for the county unit and all political subdivisions included therein. These are indicated in the columnar headings of the tables in the appendix.

All data are put in terms of per capita ^{2/}. This reduces the bias otherwise accorded the populous counties of the southeastern section of the State.

The method of computation is the same as that previously explained in the body of the paper. (See Section IV.) The end figures for each factor are tabulated below.

<u>Factor</u>	<u>County</u>	<u>Actual Data</u>	<u>Index</u>	<u>County</u>	<u>Actual Data</u>	<u>Index</u>
1. Tax Levy	Milwaukee	\$ 54.47	= 0	Forest	\$ 18.92	= 100
2. Assessment	Walworth	\$2,348.76	= 100	Forest	\$ 598.64	= 0
3. Delinquency	Kewaunee	\$ 1.32	= 100	Vilas	\$ 14.01	= 0
4. Indebtedness	Marquette	\$ 1.82	= 100	Kenosha	\$ 98.15	= 0
5. Income Tax Collections	Milwaukee	\$ 10.55	= 100	Marquette	\$.39	= 0
6. Farm Income	Green	\$341.33	= 100	Milwaukee	\$ 3.92	= 0
7. Wages	Racine	\$237.44	= 100	Adams	\$.75	= 0

After the relatives were computed for each factor, they were weighted in accordance with the percentages listed above. Following this, the composite index number was determined and the counties ranked accordingly.

A tabulation of this ranking is included herewith.

The counties selected for intensive study are discussed below briefly in terms of their economic status as revealed by this index.

^{2/} Based on 1930 population U. S. Census.

1. Washington - This county is best in the State according to the economic index. This county has been consistently good over a period of years. In Financial Condition of Wisconsin Counties ^{3/} index it has placed either first or second for the last four years, 1934 - 1938. It owes its high ranking in this index to consistently good showing in all the factors. The tax levy is low, valuation fairly high, tax collections are very good and bonded indebtedness fairly low. On other factors, it ranks well also. It is located in the southeast, the heavy-industry section of the State.
2. Crawford - This is a good agricultural county, representative of the southwest portion of the State where farming is the main means of livelihood. It ranks 46th economically. Its tax levy is low, as is also its equalized assessment of general property. In delinquency and long term debt it ranks fairly well. Income tax collections, however, are very low and wages paid are zero in the weighted index. Farm income is fair.
3. Brown - This is a good county, located in the eastern part of the State, with an urban and industrial influence. Its rankings for the various factors are not excellent but still good, putting it in nineteenth position.
4. Portage - A fairly good county situated in the heart of Wisconsin, is representative of the central sand area of the State. It is the location of an extensive cranberry and melon industry. It ranks as Number 21 of the 71 counties. For Portage County, the equalized assessment is relatively low, but the index number is borne up by a relatively good showing in both its long term debt and tax levy position.

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3/ Tabulation of this rank and index follows.

5. Chippewa - Located in the western section of the State, it ranks well down the list, being in the 44th position. Valuation is low, and there is a tendency towards delinquency while long term borrowings are high and general property taxes are low.
6. Milwaukee - Arbitrarily selected. (See former explanation, Section IV.)
7. Oneida - Ranks 61st. In extreme north, its main industry is recreation. It is a relatively poor county with low valuation, high per capita taxes and high delinquency. It makes no relatively good showing in any factor.
8. Douglas - Ranked on economic basis as poorest county in the State. Located in the extreme northwest of the State. In farm income and wages the rank is zero; there is delinquency and debt; taxes are high; and assessed valuations are low. Douglas has ranked continuously low in the Index of Financial Condition of Wisconsin Counties as can be seen at a glance at this index following in the appendix.

TABLE 8
COUNTIES BY ECONOMIC RANK

<u>Rank</u>	<u>County</u>	<u>Index Number</u>
1	Washington	75
2	Jefferson	68
3	Ozaukee	66
4	Rock	66
5	Manitowoc	63
6	Outagamie	63
7	Waukesha	62
8	Winnebago	62
9	Kewaunee	60
10	Eau Claire	59
11	Green	59
12	Sheboygan	59
13	Grant	58
14	Lafayette	58
15	Sauk	58
16	Columbia	57
17	Dane	57
18	St. Croix	57
19	Brown	56
20	Calumet	56
21	Portage	56
22	Iowa	55
23	Marquette	55

<u>Rank</u>	<u>County</u>	<u>Index Number</u>
24	Monroe	55
25	Marathon	54
26	Pierce	54
27	Racine	54
28	Richland	54
29	Shawano	54
30	Trempealeau	54
31	Green Lake	53
32	La Crosse	53
33	Waushara	53
34	Adams	52
35	Barron	52
36	Dodge	52
37	Rusk	52
38	Waupaca	52
39	Buffalo	51
40	Door	51
41	Dunn	51
42	Marinette	51
43	Wood	51
44	Chippewa	50
45	Clark	50
46	Crawford	50
47	Forest	50
48	Pepin	49

<u>Rank</u>	<u>County</u>	<u>Index Number</u>
49	Taylor	49
50	Ashland	48
51	Burnett	48
52	Jackson	48
53	Juneau	48
54	Polk	48
55	Walworth	48
56	Washburn	48
57	Fond du Lac	47
58	Iron	47
59	Bayfield	46
60	Milwaukee	46
61	Oneida	46
62	Florence	45
63	Langlade	45
64	Vernon	45
65	Oconto	44
66	Lincoln	42
67	Sawyer	42
68	Kenosha	39
69	Price	39
70	Vilas	35
71	Douglas	28

TABLE 9

INDEX II 1/

County	1940 Total General Property Tax Levies <u>2/</u>		1939 State Equalized Assessment of all General Property <u>3/</u>		Total General Property Taxes Unpaid at Tax Settlement Time 1939 Collections <u>4/</u>	
	Index	Weighted	Index	Weighted	Index	Weighted
	No.	No. (20%)	No.	No. (25%)	No.	No. (10%)
Adams	93	19	16	4	71	7
Ashland	83	17	8	2	68	7
Barron	88	18	21	5	69	7
Bayfield	86	17	11	3	57	6
Brown	51	10	58	15	63	6
Buffalo	71	14	34	9	71	7
Burnett	89	18	13	3	60	6
Calumet	82	16	67	17	84	8
Chippewa	89	18	23	6	67	7
Clark	86	17	35	9	56	6
Columbia	73	15	53	13	73	7
Crawford	74	15	34	9	69	7
Dane	27	5	82	21	82	8
Dodge	69	14	60	15	76	8
Door	85	17	48	12	69	7
Douglas	38	8	34	9	37	4
Dunn	82	16	24	6	74	7
Eau Claire	68	14	30	8	71	7
Florence	83	17	8	2	46	5
Fond du Lac	48	10	53	13	81	8
Forest	100	20	0	0	72	7
Grant	74	15	47	12	89	9
Green	60	12	73	18	94	9
Green Lake	64	13	64	16	81	8
Iowa	75	15	52	13	77	8
Iron	47	9	35	9	57	6
Jackson	77	15	15	4	60	6
Jefferson	69	14	68	17	95	10
Juneau	82	16	21	5	60	6
Kenosha	33	7	69	17	5	1
Kewaunee	86	17	52	13	100	10
La Crosse	49	10	47	12	69	7
Lafayette	62	12	63	16	80	8
Langlade	82	16	16	4	62	6
Lincoln	82	16	21	5	50	5

INDEX II 1/ (Continued 1)

County	1940		1939		Total General	
	Total General		State Equalized		Property Taxes	
	Property Tax		Assessment of all		Unpaid at Tax	
	Levies <u>2/</u>		General Property <u>3/</u>		Settlement Time	
	Index	Weighted	Index	Weighted	Index	Weighted
	No.	No. (20%)	No.	No. (25%)	No.	No. (10%)
Manitowoc	58	12	63	16	86	9
Marathon	73	15	42	11	76	8
Marinette	80	16	16	4	75	8
Marquette	90	18	23	6	82	8
Milwaukee	0	0	62	16	86	9
Monroe	87	17	30	8	78	8
Oconto	83	17	16	4	58	6
Oneida	50	10	30	8	41	4
Outagamie	69	14	61	15	86	9
Ozaukee	79	16	90	23	87	9
Pepin	75	15	22	6	57	6
Pierce	78	16	30	8	81	8
Polk	85	17	17	4	59	6
Portage	83	17	25	6	82	8
Price	81	16	5	1	58	6
Racine	28	6	69	17	95	10
Richland	75	15	38	10	76	8
Rock	73	15	55	14	75	8
Rusk	98	20	12	3	64	6
St. Croix	93	19	31	8	77	8
Sauk	79	16	50	13	84	8
Sawyer	78	16	21	5	34	3
Shawano	92	18	28	7	76	8
Sheboygan	48	10	66	17	88	9
Taylor	88	18	15	4	54	5
Trempealeau	84	17	24	6	77	8
Vernon	63	13	38	10	68	7
Vilas	33	7	48	12	0	0
Walworth	32	6	100	25	23	2
Washburn	93	19	13	3	67	7
Washington	76	15	75	19	87	9
Waukesha	48	10	80	20	47	5
Waupaca	75	15	38	10	65	7
Waushara	95	19	27	7	83	8
Winnebago	45	9	51	13	88	9
Wood	42	8	52	13	50	5

1/ Based on purely economic factors.

2/ Records of the Wisconsin Tax Commission.

3/ Records of the Wisconsin Tax Commission.

4/ Records of the Wisconsin Tax Commission. (Includes \$6,770,477 (47.1%) of unpaid real estate taxes for which date of settlement without penalty has been extended.)

INDEX II 1/ (Continued 2)

County	Long Term Debt of Counties and all Units <u>5/</u>		Corporation and Individual Income Tax Collections June 30, 1939 to July 1, 1940 <u>6/</u>		1936 Gross Farm Income <u>7/</u>	
	Index No.	Weighted No. (20%)	Index No.	Weighted No. (15%)	Index No.	Weighted No. (5%)
Adams	88	18	4	1	59	3
Ashland	81	16	26	4	13	1
Barron	89	18	5	1	52	3
Bayfield	93	19	2	0	27	1
Brown	54	11	70	11	27	1
Buffalo	85	17	1	0	87	4
Burnett	90	18	1	0	50	3
Calumet	19	4	37	6	80	4
Chippewa	65	13	19	3	46	2
Clark	76	15	2	0	67	3
Columbia	76	15	16	2	76	4
Crawford	77	15	6	1	58	3
Dane	33	7	85	13	41	2
Dodge	35	7	22	3	77	4
Door	43	9	18	3	53	3
Douglas	21	4	22	3	8	0
Dunn	90	18	8	1	64	3
Eau Claire	66	13	94	14	21	1
Florence	93	19	6	1	15	1
Fond du Lac	55	11	13	2	49	2
Forest	90	18	15	2	15	1
Grant	81	16	10	2	72	4
Green	58	12	20	3	100	5
Green Lake	42	8	17	3	74	4
Iowa	74	15	3	0	75	4
Iron	57	11	84	13	10	1
Jackson	93	19	6	1	63	3
Jefferson	81	16	40	6	61	3
Juneau	84	17	5	1	57	3
Kenosha	0	0	53	8	15	1
Kewaunee	58	12	18	3	73	4
La Crosse	56	11	66	10	23	1
Lafayette	83	17	1	0	97	5
Langlade	71	14	16	2	40	2
Lincoln	58	12	16	2	28	1

INDEX II 1/ (Continued 3)

County	Long Term Debt of Counties and all Units 5/		Corporation and Individual Income Tax Collections June 30, 1939 to July 1, 1940 6/		1936 Gross Farm Income 7/	
	Index	Weighted	Index	Weighted	Index	Weighted
	No.	No. (20%)	No.	No. (15%)	No.	No. (5%)
Manitowoc	50	10	73	11	37	2
Marathon	52	10	38	6	44	2
Marinette	72	14	39	6	28	1
Marquette	100	20	0	0	67	3
Milwaukee	11	2	100	15	0	0
Monroe	92	18	8	1	59	3
Oconto	64	13	4	1	49	2
Oneida	72	14	45	7	13	1
Outagamie	62	12	61	9	38	2
Ozaukee	35	7	43	6	61	3
Pepin	97	19	0	0	64	3
Pierce	95	19	3	0	69	3
Polk	84	17	6	1	60	3
Portage	88	18	25	4	40	2
Price	60	12	11	2	26	1
Racine	20	4	73	11	13	1
Richland	82	16	10	2	67	3
Rock	65	13	82	12	32	2
Rusk	97	19	14	2	44	2
St. Croix	90	18	9	1	58	3
Sauk	72	14	17	3	71	4
Sawyer	81	16	5	1	23	1
Shawano	87	17	8	1	63	3
Sheboygan	43	9	61	9	31	2
Taylor	89	18	2	0	52	3
Trempealeau	97	19	2	0	74	4
Vernon	62	12	1	0	69	3
Vilas	62	12	18	3	10	1
Walworth	45	9	21	3	62	3
Washburn	79	16	4	1	30	2
Washington	93	19	44	7	70	4
Waukesha	58	12	71	11	43	2
Waupaca	77	15	8	1	61	3
Waushara	75	15	0	0	71	4
Winnebago	68	14	88	13	21	1
Wood	72	14	46	7	35	2

5/ Wisconsin Dept. of Taxation, Bulletin No. 93, October, 1939.

6/ Records of Wisconsin Tax Commission. Note: Some individual and corporation income taxes on cases being appealed are not included.

7/ Wisconsin Crop and Livestock Reporting Service, State Capitol, Madison. Bulletin No. 188, p. 19.

INDEX II 1/ (Continued 4)

County	Wages Paid, 1937 <u>8/</u>		Composite Index
	Index No.	Weighted No. (5%)	
Adams	0	0	52
Ashland	12	1	48
Barron	4	0	52
Bayfield	-	0 <u>9/</u>	46
Brown	37	2	56
Buffalo	2	0	51
Burnett	1	0	48
Calumet	18	1	56
Chippewa	14	1	50
Clark	5	0	50
Columbia	13	1	57
Crawford	9	0	50
Dane	19	1	57
Dodge	28	1	52
Door	5	0	51
Douglas	8	0	28
Dunn	3	0	51
Eau Claire	41	2	59
Florence	-	0 <u>9/</u>	45
Fond du Lac	27	1	47
Forest	38	2	50
Grant	4	0	58
Green	6	0	59
Green Lake	14	1	53
Iowa	2	0	55
Iron	-	0 <u>9/</u>	49
Jackson	3	0	48
Jefferson	36	2	68
Juneau	2	0	48
Kenosha	89	4	39
Kewaunee	20	1	60
La Crosse	45	2	53
Lafayette	2	0	58
Langlade	12	1	45
Lincoln	22	1	42

INDEX II 1/ (Continued 5)

County	Wages Paid, 1937 <u>8</u> /		Composite Index
	Index No.	Weighted No. (5%)	
Manitowoc	50	3	63
Marathon	30	2	54
Marinette	36	2	51
Marquette	3	0	55
Milwaukee	80	4	46
Monroe	2	0	55
Oconto	16	1	44
Oneida	37	2	46
Outagamie	45	2	63
Ozaukee	38	2	66
Pepin	5	0	49
Pierce	2	0	54
Polk	3	0	48
Portage	17	1	56
Price	26	1	39
Racine	100	5	54
Richland	4	0	54
Rock	82	4	66
Rusk	7	0	52
St. Croix	4	0	57
Sauk	9	0	58
Sawyer	2	0	42
Shawano	9	0	54
Sheboygan	62	3	59
Taylor	15	1	49
Trempealeau	2	0	54
Vernon	2	0	45
Vilas	9	0	35
Walworth	9	0	48
Washburn	3	0	48
Washington	34	2	75
Waukesha	41	2	62
Waupaca	17	1	52
Waushara	1	0	53
Winnebago	53	3	62
Wood	46	2	51

8/ Census of Manufacturers, 1937. Does not include earnings by salaried officers and employees.

9/ Withheld to avoid disclosing approximations of data for individual establishments. Totals are so small they are 0 in weighted index.

TABLE 10

INDEX III

COMPARISON OF RANKINGS OF RELATIVE FINANCIAL ABILITY ATTAINED BY
WISCONSIN COUNTIES IN THE 1934, 1935, 1937, AND 1938 SURVEYS 1/

County	1934 Survey	1935 Survey	1937 Survey	1938 Survey
Washington	2	2	1	1 <u>2/</u>
Walworth	27	25	7	2
Calumet	9	8	4	3
Ozaukee	15	10	10	4
Jefferson	1	4	3	5
Lafayette	14	7	8	6
Dane	11	12	12	7
Green	10	9	6	8
Outagamie	6	5	19	9
Green Lake	31	23	13	10
Kewaunee	12	13	16	11
Waukesha	19	19	20	12
Manitowoc	4	6	5	13
Columbia	13	20	14	14
Brown	16	22	25	15 <u>2/</u>
Sheboygan	5	15	17	16
Grant	25	3	2	17
Sauk	7	1	9	18
Rock	18	14	11	19
Iowa	32	11	15	20
Marquette	26	34	21	21
Dodge	17	21	27	22
St. Croix	30	24	26	23
Winnebago	3	17	18	24
Fond du Lac	22	27	22	25
Buffalo	8	16	28	26
Milwaukee	29	38	33	27 <u>2/</u>
Racine	37	36	34	28
Richland	41	18	29	29
Marathon	49	46	23	30
Chippewa	28	32	40	31 <u>2/</u>
Monroe	34	28	31	32
Pierce	20	26	24	33
Trempealeau	24	29	35	34
Waupaca	21	31	30	35
Clark	50	42	37	36

TABLE 10 (Continued)

INDEX III

COMPARISON OF RANKINGS OF RELATIVE FINANCIAL ABILITY ATTAINED BY
WISCONSIN COUNTIES IN THE 1934, 1935, 1937, AND 1938 SURVEYS 1/

County	1934 Survey	1935 Survey	1937 Survey	1938 Survey
Wood	35	40	46	37
Door	42	37	36	38
Crawford	47	47	42	39 <u>2/</u>
Waushara	40	55	38	40
Iron	45	54	57	41
Shawano	53	45	49	42
Vernon	51	33	32	43
La Crosse	39	35	45	44
Barron	46	48	52	45
Portage	43	50	47	46 <u>2/</u>
Eau Claire	38	39	43	47
Marinette	48	53	56	48
Pepin	33	41	39	49
Dunn	36	49	48	50
Polk	52	57	50	51
Kenosha	23	30	41	52
Adams	56	44	44	53
Burnett	61	64	54	54
Oneida	55	60	65	55 <u>2/</u>
Washburn	67	61	61	56
Taylor	63	62	55	57
Vilas	44	43	58	58
Bayfield	68	63	59	59
Lincoln	54	52	53	60
Rusk	65	65	51	61
Ashland	64	59	67	62
Juneau	58	58	60	63
Jackson	59	56	63	64
Sawyer	57	51	64	65
Oconto	69	69	62	66
Florence	70	70	69	67
Langlade	62	68	66	68
Forest	71	71	71	69
Douglas	60	66	70	70 <u>2/</u>
Price	66	67	68	71

1/ Financial Condition of Wisconsin Counties, 1938. Wisconsin Public Welfare Department, Madison, Wisconsin, p. 57.

2/ Counties selected for intensive study.

The factors and weights used in the calculation of the above index are listed below.

	<u>Per Cent of Total</u>
1. Per capita assessed valuation (equalized), 1937	24%
2. Assessed valuation of county per case receiving relief during first six months of 1938	8
3. Rate of 1937 county tax levy (collection of 1938)	20
4. Average tax rate in county; ratio of 1937 levy of all taxing units (collection of 1938) to assessed valuation	4
5. Per cent of 1937 county tax levy delinquent at date of tax sale in June, 1938	16
6. Per cent of real estate tax delinquency of the 1937 levies of all taxing units at date of tax sale in June, 1938	4
7. Per cent of 1937 delinquent tax collections retained by county in relation to the county's equity in the delinquency of the 1936 tax levy, at date of 1937 tax sale	8
8. Per cent of total county debt to assessed valuation, January 1, 1938	2
9. Per cent of county debt (exclusive of highway bonds to be retired by State funds) to assessed valuations, January 1, 1938	6
10. Rate of county levy necessary to meet State special charges and county school tax (1937) levy	4
11. Amount of income tax and public utility tax received by counties during 1937 in relation to assessed valuation.	<u>4</u>
	100%

EXPLANATORY NOTE ON TABLE ELEVEN

It was found that some adjustment was necessary for the highway aid data for the years 1927 - 1932, inasmuch as all State highway aids to towns were paid to the county unit and then repaid to the towns. However, in many instances, the county performed the highway work for the town and in payment kept the town highway aids. Hence, adjustments were necessary to show that the towns received these State highway aids or their equivalent. It also meant that town highway disbursements be increased accordingly, and that total town disbursements and total town receipts likewise be increased.

The law was amended, as of 1932, to stipulate that all State aids to towns be paid direct. Hence, the data for the years 1932 - 1936 are satisfactory.

The State allotment to towns for the improvement of local roads and streets, as given in the Wisconsin Highway Commission Reports, was used as the true State highway aid to towns, 1927 through 1931. To this was added some highway aids of small amount which were paid directly. The total is the figure for true State highway aids to towns.

Further adjustments were necessary to reveal true county highway aids to the towns inasmuch as most of the so-called county highway aids to towns were in reality State aids, with the county serving as the disbursing agency. The assumption was made that all county highway aids to towns were in reality State aids up to the amounts shown in the Highway Commission Reports. This means that in many cases there are no true county highway aids to towns.

These corrections have been applied to the original data, and the adjusted figures are those which appear in Table eleven.

TABLE 11

FISCAL HIGHWAY ITEMS
BY TOWN TOTALS
IN SELECTED COUNTIES 1/

1/ From the Records of the Wisconsin Tax Commission.

	1934	1935	1936
Highway Aid	53,585	34,539	88,676
	743	1,131	1,639
	54,328	35,670	90,315
	99	97	98
	1	3	2
General Pro	26,360	29,698	38,881
Total Highw	80,688	65,368	129,196
Total Highw	103,423	125,196	159,813
All Di	698,033	729,672	854,241
All Re	696,228	761,676	892,129
Highway Rev	12	9	14
Highway Rev	78	52	81
Highway Aid	53	28	57
Highway Tax	25	24	24
Highway Dis	15	16	18

	1934	1935	1936
Highway Aid	54,966	38,244	94,766
	-	-	1,757
	54,966	38,244	96,523
	100	100	98
	0	0	2
General Pro	17,188	18,246	21,486
Total Highw	72,154	56,490	118,009
Total Highw	102,988	123,492	152,476
All Di	533,757	537,218	622,705
All Re	551,195	522,542	644,697
Highway Rev	13	11	18
Highway Rev	70	46	77
Highway Aid	53	31	63
Highway Tax	17	15	14
Highway Dis	19	23	24

TABLE 11

TOWNS OF BROWN COUNTY

	1927	1928	1929	1930	1931	1932	1933	1934	1935	1936
Highway Aids: State <u>2</u> /	22,437	25,695	25,797	25,851	23,788	67,125	50,460	53,585	34,539	88,676
County <u>3</u> /	13,989	63,515	41,651	51,978	4,646	1,309	1,188	743	1,131	1,639
Total	36,426	89,210	67,448	77,829	28,434	68,434	51,648	54,328	35,670	90,315
State as Percent of Total	62	29	62	33	84	98	98	99	97	98
County as Percent of Total	38	71	38	67	16	2	2	1	3	2
General Property Tax for Highways <u>4</u> /	121,476	159,003	168,489	155,821	84,303	48,629	36,507	26,360	29,698	38,881
Total Highway Revenue <u>5</u> /	157,902	248,213	235,937	233,650	112,737	117,063	88,155	80,688	65,368	129,196
Total Highway Disbursements	258,064	329,619	293,199	277,965	223,360	165,091	143,614	103,423	125,196	159,813
All Disbursements	890,053	1,068,232	1,053,953	1,163,848	1,035,542	836,530	710,799	698,033	729,672	854,241
All Receipts	869,624	1,075,241	1,061,451	1,197,938	1,003,403	862,343	697,656	696,228	761,676	892,129
Highway Revenue as Percent of All Revenue	18	23	22	20	11	14	13	12	9	14
Highway Revenue as Percent of Highway Disbursements	61	75	80	84	50	71	62	78	52	81
Highway Aids as Percent of Highway Disbursements	14	27	23	28	13	41	36	53	28	57
Highway Taxes as Percent of Highway Disbursements	47	48	57	56	38	29	26	25	24	24
Highway Disbursements as Percent of All Disbursements	29	31	28	24	22	20	20	15	16	18

TOWNS OF CHIPPEWA COUNTY

	1927	1928	1929	1930	1931	1932	1933	1934	1935	1936
Highway Aids: State <u>2</u> /	26,477	25,815	25,247	25,310	25,623	71,120	53,023	54,966	38,244	94,766
County <u>3</u> /	-	-	-	-	-	1,918	-	-	-	1,757
Total	26,477	25,815	25,247	25,310	25,623	73,038	53,023	54,966	38,244	96,523
State as Percent of Total	100	100	100	100	100	97	100	100	100	98
County as Percent of Total	0	0	0	0	0	3	0	0	0	2
General Property Tax for Highways <u>4</u> /	65,390	80,329	82,780	73,699	66,691	43,167	18,306	17,188	18,246	21,486
Total Highway Revenue <u>5</u> /	91,867	106,144	108,027	99,009	92,314	116,205	71,329	72,154	56,490	118,009
Total Highway Disbursements	150,265	160,966	181,122	169,269	141,370	77,344	112,964	102,988	123,492	152,476
All Disbursements	692,091	721,688	845,023	858,488	801,643	685,319	579,362	533,757	537,218	622,705
All Receipts	700,438	730,007	842,688	874,997	787,819	751,138	583,738	551,195	522,542	644,697
Highway Revenue as Percent of All Revenue	13	15	13	11	12	15	12	13	11	18
Highway Revenue as Percent of Highway Disbursements	61	66	60	58	65	150	63	70	46	77
Highway Aids as Percent of Highway Disbursements	18	16	14	15	18	94	47	53	31	63
Highway Taxes as Percent of Highway Disbursements	43	50	46	43	47	56	16	17	15	14
Highway Disbursements as Percent of All Disbursements	22	22	21	20	18	11	19	19	23	24

	1933	1934	1935	1936
Highway	588	32,265	30,026	50,575
	,894	6,759	13,348	27,163
	,947	39,024	43,374	77,738
	92	83	69	65
	8	17	31	35
General	671	17,158	28,786	29,535
Total	,153	56,182	72,160	107,273
Total	,383	79,876	99,427	155,538
A	,239	387,055	462,851	521,138
A	,213	369,844	465,495	544,546
Highway	12	15	16	20
Highway	44	70	73	69
Highway	33	49	44	50
Highway	11	21	29	19
Highway	28	20	21	30

	1933	1934	1935	1936
Highway	866	45,316	35,884	87,671
	,885	3,815	1,099	604
	,751	49,131	36,983	88,275
	88	92	97	99
	12	8	3	1
General	,943	7,507	8,877	5,463
Total	,694	56,638	45,860	93,738
Total	,048	38,252	49,660	58,462
A	,656	440,684	432,227	459,183
A	,824	427,996	438,537	487,068
Highway	13	13	10	19
Highway	130	148	92	160
Highway	99	128	74	151
Highway	31	20	18	9
Highway	10	9	11	13

TABLE 11 (Continued 1)

TOWNS OF CRAWFORD COUNTY

	1927	1928	1929	1930	1931	1932	1933	1934	1935	1936
Highway Aids: State <u>2/</u>	14,648	14,648	14,355	13,949	16,357	37,098	34,588	32,265	30,026	50,575
County <u>3/</u>	2,701	8,306	13,054	14,105	25,560	1,849	2,894	6,759	13,348	27,163
Total	17,349	22,954	27,409	28,054	41,917	38,947	37,947	39,024	43,374	77,738
State as Percent of Total	84	64	52	50	39	95	92	83	69	65
County as Percent of Total	16	36	48	50	61	5	8	17	31	35
General Property Tax for Highways <u>4/</u>	19,570	29,498	33,782	41,055	37,081	19,037	11,671	17,158	28,786	29,535
Total Highway Revenue <u>5/</u>	36,919	52,452	61,191	69,109	78,998	57,984	49,153	56,182	72,160	107,273
Total Highway Disbursements	68,328	96,403	88,635	118,271	150,145	72,463	112,383	79,876	99,427	155,538
All Disbursements	333,068	407,320	441,607	515,675	580,781	401,865	407,239	387,055	462,851	521,138
All Receipts	334,315	394,489	446,238	515,064	576,330	408,034	413,213	369,844	465,495	544,546
Highway Revenue as Percent of All Revenue	11	13	14	13	14	14	12	15	16	20
Highway Revenue as Percent of Highway Disbursements	54	54	69	58	53	80	44	70	73	69
Highway Aids as Percent of Highway Disbursements	25	24	31	24	28	54	33	49	44	50
Highway Taxes as Percent of Highway Disbursements	29	30	38	34	25	26	11	21	29	19
Highway Disbursements as Percent of All Disbursements	21	24	20	23	26	18	28	20	21	30

TOWNS OF DOUGLAS COUNTY

	1927	1928	1929	1930	1931	1932	1933	1934	1935	1936
Highway Aids: State <u>2/</u>	25,325	24,058	24,811	25,183	25,466	48,458	42,866	45,316	35,884	87,671
County <u>3/</u>	-	3,663	2,300	-	-	19,184	5,885	3,815	1,099	604
Total	25,325	27,721	27,111	25,183	25,466	67,642	48,751	49,131	36,983	88,275
State as Percent of Total	100	87	92	100	100	72	88	92	97	99
County as Percent of Total	0	13	8	0	0	28	12	8	3	1
General Property Tax for Highways <u>4/</u>	44,706	49,696	50,077	46,650	48,374	34,312	14,943	7,507	8,877	5,463
Total Highway Revenue <u>5/</u>	70,031	77,417	77,188	71,833	73,840	101,954	63,694	56,638	45,860	93,738
Total Highway Disbursements	81,039	85,125	81,336	100,007	71,674	96,291	49,048	38,252	49,660	58,462
All Disbursements	522,830	502,224	577,055	550,218	528,757	556,719	476,656	440,684	432,227	459,183
All Receipts	509,630	495,964	574,350	573,591	526,842	579,152	476,824	427,996	438,537	487,068
Highway Revenue as Percent of All Revenue	14	16	13	13	14	18	13	13	10	19
Highway Revenue as Percent of Highway Disbursements	86	91	95	72	103	106	130	148	92	160
Highway Aids as Percent of Highway Disbursements	31	33	33	25	36	70	99	128	74	151
Highway Taxes as Percent of Highway Disbursements	53	58	62	47	67	36	31	20	18	9
Highway Disbursements as Percent of All Disbursements	16	17	14	18	14	17	10	9	11	13

	1933	1934	1935	1936
Highway, 391	40,799	25,310	62,571	
-	5,002	-	-	
, 391	45,801	25,310	62,571	
100	89	100	100	
0	11	0	0	
General, 068	18,859	38,857	48,476	
Total, 459	64,660	64,167	111,047	
Total, 713	456,393	363,454	526,624	
, 824	2,236,981	2,094,316	2,147,413	
, 686	1,916,859	1,991,003	2,131,238	
Highway, 4	3	3	5	
Highway, 30	14	18	21	
Highway, 12	10	7	12	
Highway, 18	4	11	9	
Highway, 14	20	17	25	

	1933	1934	1935	1936
Highway, 763	77,569	20,155	84,340	
25	-	-	17,087	
, 788	77,569	20,155	101,427	
100	100	100	83	
0	0	0	17	
General, 504	13,100	9,900	13,050	
Total, 292	90,669	30,055	114,477	
Total, 820	53,128	68,247	76,718	
, 861	504,921	456,599	520,384	
, 888	528,744	464,816	581,560	
Highway, 6	17	6	20	
Highway, 39	171	44	149	
Highway, 13	146	30	132	
Highway, 26	25	14	17	
Highway, 15	11	15	15	

TABLE 11 (Continued 2)

TOWNS OF MILWAUKEE COUNTY

	1927	1928	1929	1930	1931	1932	1933	1934	1935	1936
Highway Aids: State <u>2/</u>	11,168	11,218	11,071	13,208	12,601	58,235	38,391	40,799	25,310	62,571
County <u>3/</u>	-	6,360	29,782	-	4,296	-	-	5,002	-	-
Total	11,168	17,578	40,853	13,208	16,897	58,235	38,391	45,801	25,310	62,571
State as Percent of Total	100	63	27	100	75	100	100	89	100	100
County as Percent of Total	0	37	73	0	25	0	0	11	0	0
General Property Tax for Highways <u>4/</u>	167,947	208,078	235,859	171,687	154,531	71,437	57,068	18,859	38,857	48,476
Total Highway Revenue <u>5/</u>	179,115	225,656	276,712	184,895	171,428	129,672	95,459	64,660	64,167	111,047
Total Highway Disbursements	315,180	433,546	403,924	523,170	475,737	578,162	313,713	456,393	363,454	526,624
All Disbursements	1,839,645	1,830,542	2,061,559	2,447,992	2,357,138	2,513,407	2,225,824	2,236,981	2,094,316	2,147,413
All Receipts	2,106,537	1,733,140	2,351,434	2,565,778	2,449,106	2,286,272	2,402,686	1,916,859	1,991,003	2,131,238
Highway Revenue as Percent of All Revenue	9	13	12	7	7	6	4	3	3	5
Highway Revenue as Percent of Highway Disbursements	57	52	69	35	36	22	30	14	18	21
Highway Aids as Percent of Highway Disbursements	4	4	10	3	4	10	12	10	7	12
Highway Taxes as Percent of Highway Disbursements	53	48	59	32	32	12	18	4	11	9
Highway Disbursements as Percent of All Disbursements	17	24	20	21	20	23	14	20	17	25

TOWNS OF ONEIDA COUNTY

	1927	1928	1929	1930	1931	1932	1933	1934	1935	1936
Highway Aids: State <u>2/</u>	17,940	24,445	18,552	19,650	20,187	65,398	10,763	77,569	20,155	84,340
County <u>3/</u>	-	-	-	947	5,428	1,251	25	-	-	17,087
Total	17,940	24,445	18,552	20,597	25,615	66,649	10,788	77,569	20,155	101,427
State as Percent of Total	100	100	100	95	79	98	100	100	100	83
County as Percent of Total	0	0	0	5	21	2	0	0	0	17
General Property Tax for Highways <u>4/</u>	21,400	37,245	25,612	45,348	39,535	37,451	21,504	13,100	9,900	13,050
Total Highway Revenue <u>5/</u>	39,340	61,690	44,164	65,945	65,150	104,100	32,292	90,669	30,055	114,477
Total Highway Disbursements	81,541	106,257	106,124	101,463	96,942	104,258	82,820	53,128	68,247	76,718
All Disbursements	552,831	591,123	619,727	597,146	597,562	599,621	550,861	504,921	456,599	520,384
All Receipts	562,011	586,858	609,186	595,965	600,030	607,807	533,888	528,744	464,816	581,560
Highway Revenue as Percent of All Revenue	7	11	7	11	11	17	6	17	6	20
Highway Revenue as Percent of Highway Disbursements	48	58	42	65	67	100	39	171	44	149
Highway Aids as Percent of Highway Disbursements	22	23	17	20	26	64	13	146	30	132
Highway Taxes as Percent of Highway Disbursements	26	35	25	45	41	36	26	25	14	17
Highway Disbursements as Percent of All Disbursements	15	18	17	17	16	17	15	11	15	15

	1933	1934	1935	1936
High	4,255	97,517	26,530	117,286
	476	4,751	-	1,256
	4,731	102,268	26,530	118,542
	97	95	100	99
	3	5	0	1
Gen	11,661	3,742	6,029	6,069
Tot	26,392	106,010	32,559	124,611
Tot	30,846	60,993	70,314	94,584
Tot	31,223	517,454	443,539	489,981
	25,019	560,919	429,647	537,715
High	6	19	8	23
High	33	174	46	132
High	18	168	38	125
High	15	6	8	7
High	17	12	16	19

	1933	1934	1935	1936
High	18,494	62,502	23,088	67,294
	16	-	-	168
	18,510	62,502	23,088	67,462
	100	100	100	100
	0	0	0	0
Gen	18,653	14,222	14,994	15,850
Tot	37,163	76,724	38,082	83,312
Tot	90,175	67,533	85,937	123,665
	19,467	419,345	397,325	477,577
	85,881	434,425	374,908	492,655
High	10	18	10	17
High	41	114	44	67
High	21	93	27	55
High	20	21	17	12
High	21	16	22	26

TABLE 11 (Continued 3)

TOWNS OF PORTAGE COUNTY

	1927	1928	1929	1930	1931	1932	1933	1934	1935	1936
Highway Aids: State <u>2/</u>	30,256	30,389	30,354	30,562	30,155	87,601	14,255	97,517	26,530	117,286
County <u>3/</u>	-	-	-	-	-	4,439	476	4,751	-	1,256
Total	30,256	30,389	30,354	30,562	30,155	92,040	14,731	102,268	26,530	118,542
State as Percent of Total	100	100	100	100	100	95	97	95	100	99
County as Percent of Total	0	0	0	0	0	5	3	5	0	1
General Property Tax for Highways <u>4/</u>	40,702	51,648	53,136	54,195	58,763	41,390	11,661	3,742	6,029	6,069
Total Highway Revenue <u>5/</u>	70,958	82,037	83,490	84,757	88,918	133,430	26,392	106,010	32,559	124,611
Total Highway Disbursements	87,010	95,287	105,263	119,770	124,397	96,725	80,846	60,993	70,314	94,584
All Disbursements	488,390	491,499	567,010	578,252	574,310	538,801	481,223	517,454	443,539	489,981
All Receipts	495,267	494,662	569,673	582,535	571,660	595,687	425,019	560,919	429,647	537,715
Highway Revenue as Percent of All Revenue	14	17	15	15	16	22	6	19	8	23
Highway Revenue as Percent of Highway Disbursements	82	86	79	71	71	138	33	174	46	132
Highway Aids as Percent of Highway Disbursements	35	32	29	26	24	95	18	168	38	125
Highway Taxes as Percent of Highway Disbursements	47	54	50	45	47	43	15	6	8	7
Highway Disbursements as Percent of All Disbursements	18	19	19	21	22	18	17	12	16	19

TOWNS OF WASHINGTON COUNTY

	1927	1928	1929	1930	1931	1932	1933	1934	1935	1936
Highway Aids: State <u>2/</u>	16,157	16,042	16,055	16,363	16,422	55,182	18,494	62,502	23,088	67,294
County <u>3/</u>	-	128	702	-	-	3,790	16	-	-	168
Total	16,157	16,170	16,757	16,363	16,422	58,972	18,510	62,502	23,088	67,462
State as Percent of Total	100	99	96	100	100	94	100	100	100	100
County as Percent of Total	0	1	4	0	0	6	0	0	0	0
General Property Tax for Highways <u>4/</u>	87,636	89,983	91,972	106,501	84,967	50,795	18,653	14,222	14,994	15,850
Total Highway Revenue <u>5/</u>	103,793	106,153	108,729	122,864	101,389	109,767	37,163	76,724	38,082	83,312
Total Highway Disbursements	139,622	157,823	172,085	166,198	157,398	127,906	90,175	67,533	85,937	123,665
All Disbursements	578,614	603,451	665,947	708,136	654,336	503,026	419,467	419,345	397,325	477,577
All Receipts	582,632	596,751	664,560	715,961	649,133	529,346	385,881	434,425	374,908	492,655
Highway Revenue as Percent of All Revenue	18	18	16	17	16	21	10	18	10	17
Highway Revenue as Percent of Highway Disbursements	74	67	63	74	64	86	41	114	44	67
Highway Aids as Percent of Highway Disbursements	12	10	10	10	10	46	21	93	27	55
Highway Taxes as Percent of Highway Disbursements	62	57	53	64	54	40	20	21	17	12
Highway Disbursements as Percent of All Disbursements	24	26	26	23	24	25	21	16	22	26

	3	1934	1935	1936
Highway	49	423,720	208,466	590,608
	64	60,531	29,781	84,373
	84	16,068	15,578	49,674
	98	2,295	2,225	7,096
	33	439,788	224,044	640,282
	62	62,826	32,006	91,469
	96	96	93	92
	4	4	7	8
General	45	99,277	116,530	130,334
	35	14,182	16,647	18,619
Total H	78	539,065	340,574	770,616
	97	77,009	48,653	110,088
Total H	50	506,193	622,273	821,256
	79	72,313	88,896	117,322
A	07	3,501,249	3,459,431	3,945,209
	44	500,178	494,204	563,601
A	19	3,569,351	3,457,621	4,180,370
	17	509,907	494,946	597,196
Highway	10	15	10	18
Highway	55	106	53	94
Highway	35	87	36	78
Highway	20	19	17	16
Highway	19	14	18	21

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TABLE 11 (Continued 4)

SEVEN COUNTY TOTALS AND AVERAGES 6/

	1927	1928	1929	1930	1931	1932	1933	1934	1935	1936
Highway Aids: State: Total	153,240	161,092	155,171	156,868	157,998	431,982	224,449	423,720	208,466	590,608
Average	21,891	23,013	22,167	22,410	22,571	61,712	32,064	60,531	29,781	84,373
County: Total	16,690	75,612	57,707	67,030	35,634	33,740	10,484	16,068	15,578	49,674
Average	2,384	10,802	8,244	9,576	5,091	4,820	1,498	2,295	2,225	7,096
Total: Total	169,930	236,704	212,878	223,898	193,632	465,722	234,933	439,788	224,044	640,282
Average	24,276	33,815	30,411	31,986	27,662	66,532	33,562	62,826	32,006	91,469
State as Percent of Total	90	68	73	70	82	93	96	96	93	92
County as Percent of Total	10	32	27	30	18	7	4	4	7	8
General Property Tax for Highways: Total	400,880	497,402	505,848	523,269	419,714	274,781	153,245	99,277	116,530	130,334
Average	57,269	71,057	72,264	74,753	59,959	39,254	19,035	14,182	16,647	18,619
Total Highway Revenue: Total	570,810	734,106	718,726	747,167	615,346	740,503	368,178	539,065	340,574	770,616
Average	81,544	104,872	102,675	106,738	87,621	105,736	52,597	77,009	48,653	110,088
Total Highway Disbursements: Total	865,869	1,031,480	1,027,764	1,052,943	965,286	740,078	671,350	506,193	622,273	821,256
Average	123,696	147,354	146,823	150,420	137,898	105,725	95,979	72,313	88,896	117,322
All Disbursements: Total	4,057,877	4,385,537	4,770,322	4,971,763	4,772,931	4,121,881	3,625,607	3,501,249	3,459,431	3,945,209
Average	579,697	626,505	681,475	710,252	681,847	588,840	517,944	500,178	494,204	563,601
All Receipts: Total	4,053,917	4,373,972	4,768,151	5,056,101	4,715,217	4,333,507	3,516,219	3,569,351	3,457,621	4,180,370
Average	579,131	624,853	681,164	722,300	673,602	619,072	502,317	509,907	494,946	597,196
Highway Revenue as Percent of All Revenue	14	17	15	15	13	17	10	15	10	18
Highway Revenue as Percent of Highway Disbursements	66	71	70	71	64	100	55	106	53	94
Highway Aids as Percent of Highway Disbursements	20	23	21	21	20	63	35	87	36	78
Highway Taxes as Percent of Highway Disbursements	46	48	49	50	44	37	20	19	17	16
Highway Disbursements as Percent of All Disbursements	21	24	22	21	20	18	19	14	18	21

2/ State Highway Aids include aids for local roads and streets and the highway privilege tax.

3/ County Aids are aids given to the towns for construction of highways and bridges on town roads.

4/ General Property Tax for Highways include the following items:

(a) Highway tax for local purposes - budgeted revenues necessary to meet local highway needs.

(b) Highway taxes - levied by the town and paid to the county for special benefits.

(c) Highways and Bridges - town levies for county highway purposes.

(d) Special assessments for pavements and street improvements.

5/ Total Highway Revenue - includes total highway aids to the towns plus total general property tax for highways levied by the towns, as shown in budget.

6/ Excludes Milwaukee County to avoid distortion.

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